Government of People's Republic of Bangladesh
Finance Division, Ministry of Finance

Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
July 2022 - December 2022

SPFMS
Strengthening Public Financial Management Program to Enable Service Delivery

Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)

Public Financial Management (PFM)

Action Plan Semi Annual
Progress Report
July 2022 – December 2022

June-2023

Scheme on PFM Reforms Leadership, Coordination and Monitoring
Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)
Finance Division, Ministry of Finance

TABLE OF CONTENTS

Abbreviations and Acronyms 4

01. EXECUTIVE SUMMARY 9

02. ACHIEVEMENTS 14

- **C-1 Revenue and Expenditure Forecasting** 14
- **C-2 Domestic Resource Mobilization** 16
- **C-3 Debt Management** 19
- **C-4 Planning and Budget Preparation** 20
- **C-5 Public Investment Management** 22
- **C-6 Public Sector Performance Management** 25
- **C-7 iBAS++/BACS Implementation** 26
- **C-8 Pension Management** 29
- **C-9 State-Owned Enterprises' Governance** 35
- **C-10 Financial Reporting (Internal Audit and Audit Follow-up)** 38
- **C-11 Strengthen External Scrutiny and Oversight** 43
- **C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure** 46
- **C-13 Procurement** 49
- **C-14 PFM Leadership, Coordination and Monitoring** 50

03. GOVERNANCE STRUCTURE 54

04. OVERVIEW OF PFM ACTION PLAN FINANCES 55

05. CHALLENGES 56

06. LESSONS LEARNED 57

07. ANNUAL WORK PLAN - FY 2023-2024 58

ABBREVIATIONS & ACRONYMS

AB	Autonomous Body
ADP	Annual Development Plan
AF	Additional Funding
AFS	Annual Financial Statements
AMMS	Audit Monitoring and Management System
AMS	ADP/RADP Management System
APA	Annual Performance Agreement
APAMS	Annual Performance Agreement Management System
ATM	Automated Teller Machine
AWP	Annual Work Plan
BACS	Budget and Accounting Classification System
BASIS	Bangladesh Association of Software and Information Services
BB	Bangladesh Bank
BBS	Bangladesh Bureau of Statistics
BCC	Bangladesh Computer Council
BCCP	Bangladesh Center for Communications Programs
BCM	Business Continuity Management
BETF	Bank-Executed Trust Fund
BIAM	Bangladesh Institute of Administrative Management
BIGD	Bangladesh Institute of Governance and Development
BIN	Business Identification Number
BIP	Budget Implementation Plan
BMC	Budget Management Committees
BPS	Bangladesh Parliament Secretariat
BPPA	Bangladesh Public Procurement Authority
BSW	Bangladesh Single Window
BWG	Budget Working Group
CAFO	Chief Accounts and Finance Officer
CCA	Controller of Certifying Authority
CFW	Competency Framework
CGA	Controller General of Accounts
CIA	Certified Internal Auditor
CIC	Central Intelligence Cell
CIPFA	Chartered Institute of Public Finance and Accountancy
CLPIAs	Certificate License Permit Issuing Agencies
CMM	Capability Maturity Model
CPC	Central Pay Commission
CPTU	Central Procurement Technical Unit
CRU	Coordination and Reforms Unit
CSA	Control Self-Assessment
CY	Calendar Year
DAFOs	District Accounts and Finance Officers
DCAs	Divisional Controller of Accounts
DCL	Debt and Contingent Liabilities
DDO	Drawing and Disbursing Officer
DFID	Department for International Development
DG	Director General
DIMAPP	Digitizing Implementation Monitoring and Public Procurement Project
DLRs	Disbursement Linked Indicators
DMF	Debt Management Facility
DMFAS	Debt Management and Financial Analysis System
DO	Demi Official
DPA	Direct Project Aid
DPs	Development Partners
DPP	Development Project Proposal
DPHE	Department of Public Health Engineering
DSA	Debt Sustainability Analysis
DRC	Disaster Recovery Center

EBF	Extra Budgetary Fund
e-CMS	e-Contract Management System
EFT	Electronic Funds Transfer
e-GP	e-Government Procurement
EoI	Expression of Interest
EPB	Export Promotion Bureau
ePPO	Electronic Pension Payment Order
e-PROMIS	e-Procurement Management Information System
ERD	Economic Relations Division
ERP	Enterprise Resource Planning
EU	European Union
FAAT	Fiscal Accountability and Transparency
FAMS	Foreign Aid Management System
FD	Finance Division
FIMA	Financial Management Academy
FSA	Fiscal Sustainability Analysis
FYP	Five Year Plan
G2P	Government to Public
GCG	Governance Commission for Government-Owned or Controlled Corporations
GDP	Gross Domestic Product
GED	General Economic Division
GFMIS	Government Finance Management Information System
GO	Government Order
GOB	Government of Bangladesh
GPF	General Provident Fund
GPMS	Government Performance Management System
GTF	Government Tenderer's Forum
HFM	Hon'ble Finance Minister
HPM	Hon'ble Prime Minister
HRM	Human Resource Management
iBAS++	Integrated Budget and Accounting System
IBA	Institute of Business Administration
ICMAB	Institute of Cost and Management Accountants of Bangladesh
IDI	INTOSAI Development Initiatives
IIAB	Institute of Internal Auditors Bangladesh
IMED	Implementation Monitoring and Evaluation Division
IPE	Independent Performance Evaluation
IPF	Institute of Public Finance
IPEG	Independent Performance Evaluation Guideline
IPF	Institute of Public Finance
IPSAS	International Public Sector Accounting Standards
ISACA	Information Systems Audit and Control Association
ISC	Implementation Support Consultant
ISMS	Information Security Management Services
ISO	International Organization of Standards
IT	Information Technology
IVAS	Integrated VAT Administration System
JICA	Japan International Cooperation Agency
JTC	Joint Technical Committee
JVI	Joint Vienna Institute
KE	Knowledge Exchange
KIPF	Korea Institute of Public Finance
KPIs	Key Performance Indicators
LAN	Local area network
LGRD	Local Government, Rural Development and Co-operatives
LM	Line Ministry
LTU	Large Taxpayers' Unit
MAF	Ministry Assessment Format
MCF	Multi-Channel Foundation
MC	Monitoring Cell
MDA	Ministries, Divisions, Agencies
MEW	Macroeconomic Wing

MIP	Multi-Annual Indicative Programme
MoF	Ministry of Finance
MoPA	Ministry of Public Administration
MoW&CA	Ministry of Women and Child Affairs
MTBF	Medium Term Budgetary Framework
MTMF	Medium-Term Macroeconomic Framework
MTRS	Medium Term Revenue Strategy
MYPIP	Multi Year Public Investment Program
NBR	National Board of Revenue
NCGP	National Committee on Government Performance
NID	National Identification
NIPFP	National Institute of Public Finance and Policy
NIST	National Institute of Standards and Technology
NoA	Notification of Award
NPD	National Program Director
NSD	National Saving Department
NSPSOs	Newly Selected Public Sector Organizations
NTR	Non-Tax Revenue
OCAG	Office of the Comptroller and Auditor General
OJT	On the Job Training
OKS	Organizational Knowledge Sharing
PAC	Public Accounts Committee
PC	Planning Commission
PE	Procuring Entity
PEC	Program Executive Coordinator
PECT	Program Execution & Coordination Team
PEFA	Public Expenditure & Financial Accountability
PEMSP	Public Expenditure Management Strengthening Program
PFM	Public Financial Management
PIM	Public Investment Management
PITs	Program Implementation Teams
PMIS	Project Management Information System
PPS	Project Planning System
PWD	Public Works Department
P&FM	Pension and Fund Management
QA	Quality Assurance
RDPP	Revised Development Project Proposal
RHD	Roads and Highway Department
RPA	Reimbursable Project Assistance
RTI	Right to Information
SAE	Self-Accounting Entity
SAF	Sector Appraisal Format
SAP	Systems Applications and Products
SARTTAC	South Asia Regional Training and Technical Assistance Center
SC	Steering Committee
SDD	System Design Document
SOE	State Owned Enterprise
SOE MC	SOE Monitoring Cell
SPEMP	Strengthening Public Expenditure Management Program
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
SPIMS	Strengthening Public Investment Management System Project
VAT	Value Added Tax
WB	The World Bank

PFM Action Plan 2018-2023

For Better Public Financial Management in Bangladesh

GOAL - 1 Macro-Economic Stability

GOAL - 2 Resource Allocation with Govt. Priorities

1. Revenue & Expenditure Forecasting
2. Domestic Resource Mobilization
3. Debt Management
4. Planning and Budget Preparation
5. Public Investment Management
6. Public Sector Performance Management

GOAL - 3 Efficient Service Delivery

7. iBAS++/BACS Implementation
8. Pension Management
9. SOE's Governance

GOAL - 4 Accountability & Transparency

10. Financial Reporting (Internal Audit and Audit Follow-up)
11. Strengthen External Scrutiny and Oversight
12. Strengthen Parliamentary Oversight & Scrutiny of Public Expenditure
13. Procurement

GOAL -5 Enabling Environment

14. PFM Reforms Leadership, Coordination & Monitoring

Participatory Process

- Cabinet Division, Ministry of Planning, Parliament Secretariat, OCAG, NBR, Finance Division & key line ministries

Two- Tier Government Structure

- Steering Committee (headed by Finance Secretary)
- Program Execution & Coordination Team (PECT) (leading the coordination of PFM reform)
- 13 Program Implementation Teams(PITs) (Primary accountable for implementation)

Change Management Approach

- PFM Learning Hub (IPF)
- Communication & stakeholder alignment;
- Mutual learning while implementation of activities.

ACHIEVEMENTS

As of 31 December 2022

01. EXECUTIVE SUMMARY

1. **The progress of implementation of the PFM Action Plan (2018-2023) illustrates the update through the Semi-Annual progress report for the period of 01 July 2022 to 31 December 2022.** The purpose is to portray the achievements, challenges, and way forward for each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016-2021) was developed under the leadership of the Finance Division through a participatory process. The Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR), and key line ministries are closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, International Monetary Fund (IMF), Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support. The Implementation of the PFM Action Plan (2018-2023) commenced with the approval of the Minister of Finance in September 2018 and six (6) Semi-Annual progress reports have already been published circulated and uploaded on the website.

2. **The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs) for their respective components of the PFM Action Plan.** The PITs revised the Annual Work Plans (AWPs), which detailed the actions that would contribute to the fulfillment of the goals. The teams accepted the new realities of virtual modes of work, and numerous essential activities progressed as the PITs' capacities for the successful execution of the PFM Action Plan activities were built. These efforts were made possible by ensuring that the government's COVID-19 reaction mechanisms were implemented.

3. **New Finance Secretary has joined on 11 July 2022.** Ms. Fatima Yasmin, a career civil servant, joined the Finance Division, Ministry of Finance as Senior Secretary on 17th July 2022. She is the first female Finance Secretary of Bangladesh. Prior to this position, she was Secretary, Economic Relations Division, Vice-Chairman, Export Promotion Bureau (EPB), Ministry of Commerce, and Director General, Institute of Public Finance (IPF). Ms. Yasmin joined the Bangladesh Civil Service in 1991. She worked for various ministries including the Finance Division and Economic Relations Division of the Ministry of Finance; and the Ministries of Agriculture, Women and Children Affairs, and Defense. She also worked for ERD for a substantial period with the World Bank, United Nations, Asian Development Bank, and Islamic Development Bank. Outside government, she worked for the Asian Development Bank, European Union, and the UN's International Jute Organization.

4. **Disbursement adjustment, pending and DLR achievement status reports have a major advancement in this reporting period.** Referred to DLR achievement, the SPFMS program has 10 DLIs (Disbursement Linked Indicators) and this 10 DLIs include a total number of 45 DLRs (Disbursement Linked Results). Among these 45 DLRs, only twelve (12) DLRs (representing 26.67%) have been fully met, verified, and disbursed. Eight (8) DLRs (representing 17.78%) are partially met, verified, and disbursed. (A total of USD 51.5127 million has been disbursed from a total of USD 100 million. Moreover, USD 31.7052 million has been disbursed, USD 7.7937 million has been adjusted from advance against DLRs and 12.0138 million remained as advance. The remaining 25 (twenty-five) DLRs (representing 55.55%) are in progress. More than half of the total DLRs are planned to be achieved in rest of the program period and this requires considerable amount of time.

5. **The field inspection of PFM Practices on the ground in Sylhet district and Jaintapur Upazila was held on 20- 23 August 2022.** To achieve Disbursement Linked Results (DLR) 10.4 under DLI-10, field inspection was carried out in Sylhet District and Jaintapur Upazila of the district during 20-23 August 2022. During the visit, the National Program Director (NPD), PECs of the SPFMS Program, Consultants from the iBAS++ team, and Implementation Support Consultants (ISCs) were present virtually. Moreover, PEC, ISC, representatives from the Institute of Public Finance (IPF) and representatives from World Bank were physically present in Sylhet district

and Jaintapur Upazila during the visit. Following are the objectives of the field inspection: (a) To observe PFM practices on the ground and draw lessons for possible course correction; (b) Checking if PFM systems and rules are followed or not (including the existing and new systems); (c) Understanding the challenges faced at the local level (both technical and non-technical); (d) Identify emerging innovative practices that could be shared and scaled up; (e) Understanding how institutions on the ground collaborate and work together; and (f) Sensitizing both public officials, beneficiaries, and the general public and surrounding the public facilities about the ongoing PFM reform. Following ate the list of institutions visited during the field inspection to observe the PFM practices on the ground: (i) Office of the Deputy Commissioner (DC), Sylhet, (ii) Office of the Divisional Controller of Accounts, Sylhet, (iii) Sylhet Shahid Shamsuddin Ahmed District Hospital, Sylhet, (iv) District Social Welfare Office, Sylhet, (v) Sylhet Govt. Pilot High School, (vi) Sylhet Government College, (vii) Office of the Upazila Nirbahi Officer, Jaintapur, Sylhet, (viii) Upazila Health Complex, Jaintapur, Sylhet, (ix) Office of the Upazila Accounts Officer, Jaintapur, Sylhet, (x) Upazila Social Welfare Office, Jaintapur, Sylhet, (xi) Imran Ahmad Govt. Women's College, Jaintapur, Sylhet and (xii) Lamnigram Govt. Model Primary School, Jaintapur, Sylhet.

6. **Successfully conducted the Check-in-Meetings with PITs on 12th September and 19th September 2022.** As enumerated in the Aide Memoire of the Mid-term Review (MTR) Mission of SPFMS by the World Bank held in January 2021, 2 monthly check-in-meetings with PITs were held during the reporting time. The meetings were chaired by Ms. Nazma Mobarek, NPD, SPFMS and Additional Secretary, Budget Wing, Finance Division, Ministry of Finance. The first check–in-meeting was held virtually on 12th September 2022 with PIT members of 06 components implemented by other than the Finance Division. Following issues were discussed during the meeting: (1) activity wise progress up to August 2022; (2) overall challenges or road blocks in implementing the PFM Action Plan (2018-23) activities; (3) any support needed from Finance Division; and (4) others relevant issues(if any). Moreover, another check-in-meeting was held virtually on 19th September 2022 with PIT members of 08 components implemented by the Finance Division. During the meeting with PITs, the following agenda were discussed: (i) DLR achievement Status/ Progress (Each PIT presented a quick and relevant update towards the PFM Action Plan (2018-2023); (ii) Overall challenges or roadblocks in implementing the PFM Action Plan activities; (iii) Training Plan for FY 2022-2023;(iv) Annual Procurement Plan of FY 2022-2023; and (v) Any other issues, which are related to implementing the PFM Action Plan Activities. Furthermore, the PECT and World Bank representatives had a thorough discussion to know the status of the actions made by the PITs and suggested some recommendations for future successful implementation to overcome the DLRs and roadblocks.

7. **The World Bank (WB) team undertook the 5th implementation support mission (ISM) for the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS, P167491) on November 13 - 17, 2022.** The main objectives of the mission were to: (i) review implementation progress of the SPFMS; (ii) discuss key bottlenecks; (iii) review the implementation of the Program Action Plan (PAP); (iv) agree on an action plan for effective and efficient implementation; (v) decide on a restructuring plan, including revision to the Program Expenditure Framework (PEF) and program size; (vi) change of Program Development Objective (PDO) and independent verification arrangements; and (vii) closing date extension. The WB team expressed its sincere appreciation for the excellent coordination, technical inputs and support provided by the representative of the Finance Division (FD) of Ministry of Finance (MoF) led Ms. Nazma Mobarek, Additional Secretary Budget-1 and National Program Director (NPD), together with the Program Execution and Coordination Team (PECT), respective Program Implementation Team (PIT) members, Implementation Support Consultants (ISCs) and the Institute of Public Finance (IPF).

8. **Successfully convened the 2nd Steering Committee Meeting on 29th December 2022 and some critical decisions were made by the SC Members:** 2nd Steering Committee (SC) meeting under SPFMS was virtually held on 29th December 2022 which was chaired by Ms. Fatima Yesmin, Senior Secretary, Finance Division and represented by participants from different MDAs', SC members, Development Partners (DPs), PIT members of the PFM Action Plan components, the Program Execution & Coordination Team (PECT), Implementation Support

Consultants (ISCs) and relevant stakeholders. The major decisions taken in the meeting were as follows: a) The 4th, 5th and 6th PFM Action plan Progress reports have been approved; b) HOPE will approve the Annual procurement plan of each scheme under SPFMS program; c) The 2nd PFM retreat will be arranged by February 2023 after getting approval from proper authority; d) To improve Financial progress of the SPFMS program, expenditure plan of each scheme may be revisited, and e) SC recommended the extension of the SPFMS program up-to June 2027 and the relevant stakeholders will complete the necessary activities related to SPFMS program extension as earliest.

9. **Multiple ongoing projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT 882 crore/US$115 million) supporting Public Procurement components of the PFM Action Plan and Strengthening PFM to enable Service Delivery (SPFMS) (BDT840 crore /US$100 million) was approved to support eight (8) components implemented by the Finance Division and implementations are ongoing. In addition, the European Union approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG. JICA has approved the second phase of US$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity-building support in various PFM areas. Finally, the Strengthening Public Expenditure Management Program (SPEMP) World Bank-executed technical assistance (US$17.3 million funded by the UK, Canada, & EU) supports various components of the PFM Action Plan.

10. **Strengthening Public Expenditure Management Program (SPEMP) Multi-Donor Trust Fund.** The SPEMP BETF is providing $US 11.5 million (2009 -2023) to deliver an effective public expenditure management system that facilitates the delivery of better public services. Macro-fiscal forecasting and debt management have been strengthened with the development and use of a new forecast model and debt management instruments, which enable better planning, budget preparation, and cash management. Budget management has greatly improved through increased systems interoperability, digitization, and staff capacity development, which has led among others to the: (i) timely release of budgets to line ministries; (ii) timely and reliable payments of salaries and vendor invoices with a strengthened system, and (iii) significant cash transfers to poor families affected by the pandemic. Improvement in the SOE governance through better financial reporting, and performance management, which has enabled greater transparency. Nevertheless, progress has been slower in the domestic resource mobilization (DRM).

11. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned projects/schemes has its own implementation modality, the overall PFM reform program has two-tier governance and coordination structure - comprising of a Steering Committee and a Program Execution and Coordination Team (PECT). This ensures alignment and synergies between the various projects. The Steering Committee headed by the Finance Secretary has representation from major spending ministries, Cabinet Division, OCAG, NBR, ERD, and Planning Commission. The Steering Committee oversees the implementation progress, provides policy guidance, and ensures an enabling environment for reforms to succeed and sustain. The PECT is leading the coordination of the PFM reforms. In close coordination with the PECT, 13 PITs have the primary accountability for the implementation of the respective PFM Action Plan components and achieving the performance targets. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments. This new governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for the sustained use of improved PFM procedures and systems.

12. **The total cost of the reforms is BDT 151.87 crore (US$18.08 million) for this reporting period.** Of this amount, BDT 81.03 crore (US$9.65 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 39.05 crore (US$4.65 million) spent on DP co-financed on-treasury account. BDT 21.34 crore (US$2.54 million) equivalent spent by different DPs to support PFM reforms in Bangladesh.

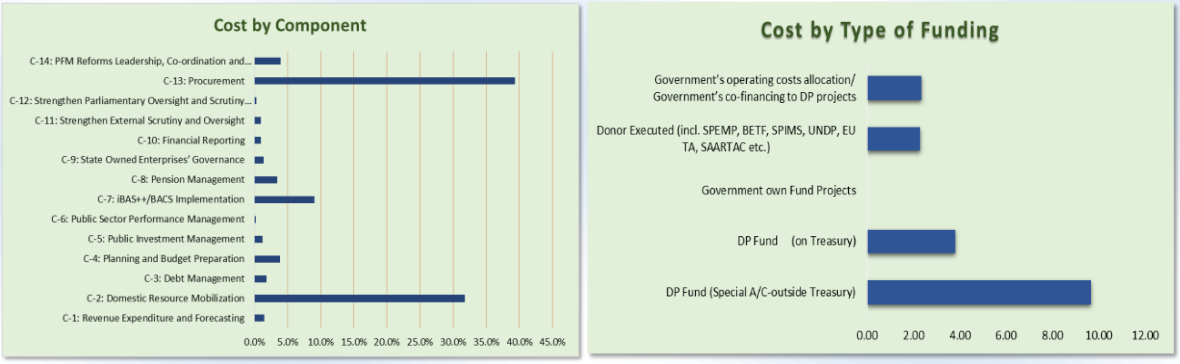


Figure 1: Cost by Component and Type of Funding

Finally, BDT 0.00 crore (US$0.00 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 1154.55 crore and the cumulative cost is 1306.42 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from July 2022 to December 2022.

13. **The PFM Action Plan has some implementation challenges.** Since the global economy is facing a recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard since March 2020. Due to the outbreak of COVID-19 worldwide field inspections could not arrange regularly. PEC and representation from different MDAs have also been considered a bit difficult. Another challenge has been to establish a new coordination mechanism (PECT and PITs) to do away with the fragmented implementation of PFM reforms. This mechanism required devising necessary coordination instruments (protocols for the progress report, stakeholders retreat, and field inspections) and facilitation by implementation support consultants (ISCs), third-party validation, and technical assistance. The next challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. Ensuring continuity in the program implementation team for each component with a well-planned succession is one of the challenges. All the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans.

PECT is trying to coordinate and in consultation for finalizing the focus groups. In terms of performing analysis on Monitoring data and compiling the draft report there remain challenges with data collection and processing, making it difficult to easily draw out lessons learned from PITs. Discussions have started on how the reporting (and learning) process can be further improved and (most likely) automated. Finally, the PFM reforms experience in Bangladesh and around the world shows that strong demand for intended improvement in PFM procedures, systems, and behaviors is a key ingredient of successful reforms. Hence, the PECT has developed a comprehensive three-pillared communication and engagement approach to strengthening the demand side for PFM reforms that may implement in the months ahead. A summary of these plans is presented in section 7 of this report.

14. 3 Traffic lights that represent the progress of each of the PFM Action Plan Components.

The following table is a traffic light that represents the progress of each of the PFM Action Plan components:

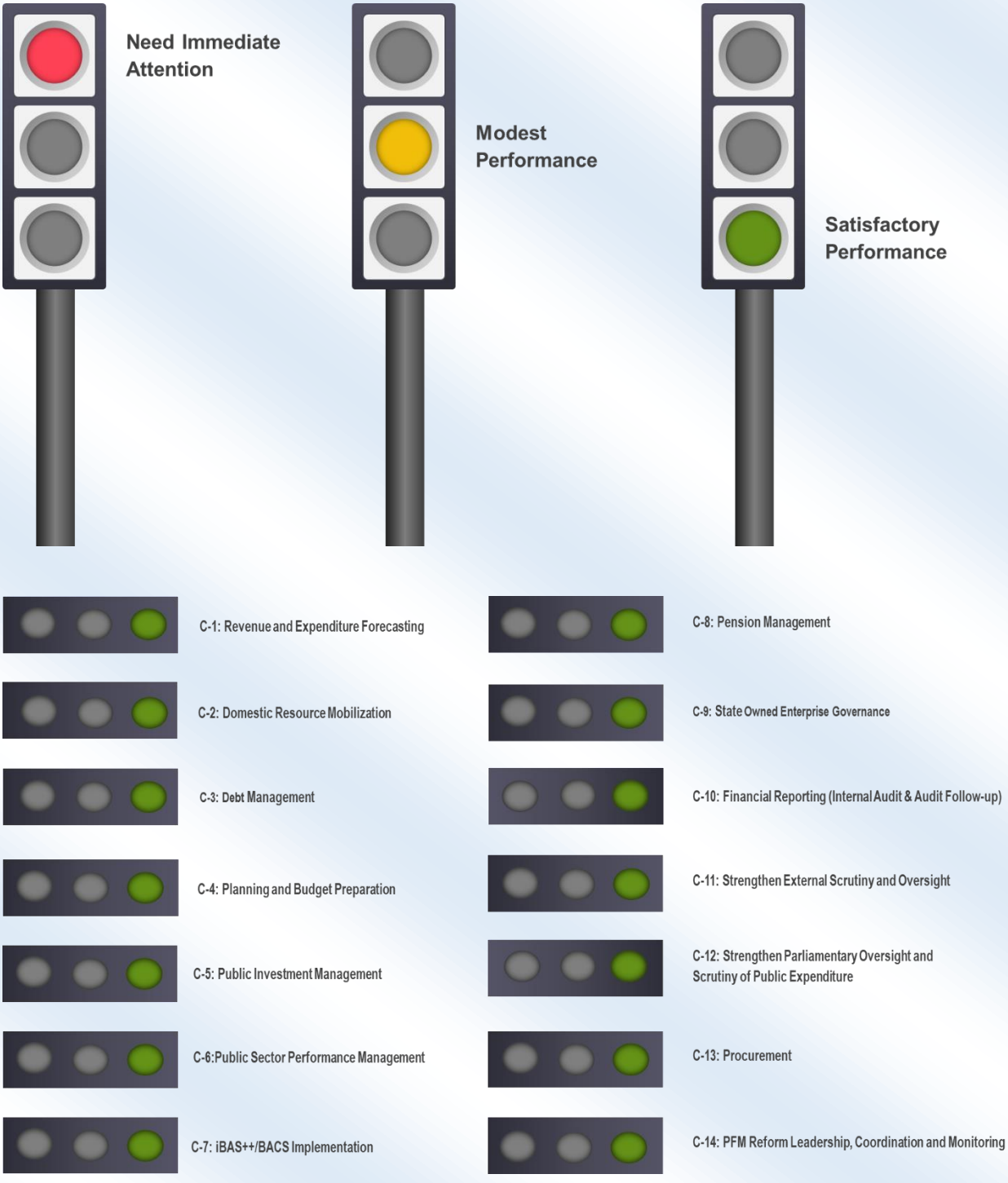


Figure 2: Traffic light that represents the progress of each of the PFM Action Plan components

02. ACHIEVEMENTS

15. The implementation of the PFM Action Plan started in 2019 and achieved good progress across that year, however, the COVID-19 pandemic slowed down the progress during 2020.

SPFMS is structured with 10(ten) Disbursement Linked Indicators (DLIs) and each DLI has disbursement-linked results (DLRs) that would need to be achieved for disbursement. Out of 10(ten), Four (4) DLIs (DLI 3, 4, 5, and 8), will be verified by the Supreme Audit Institution- Office of the Comptroller & Auditor General Bangladesh (OCAG). Further, PwC is appointed by the SPFMS program office as an independent verification agency and will verify 5 (five) DLIs i.e., DLIs 1, 6, 7, 9, and 10.

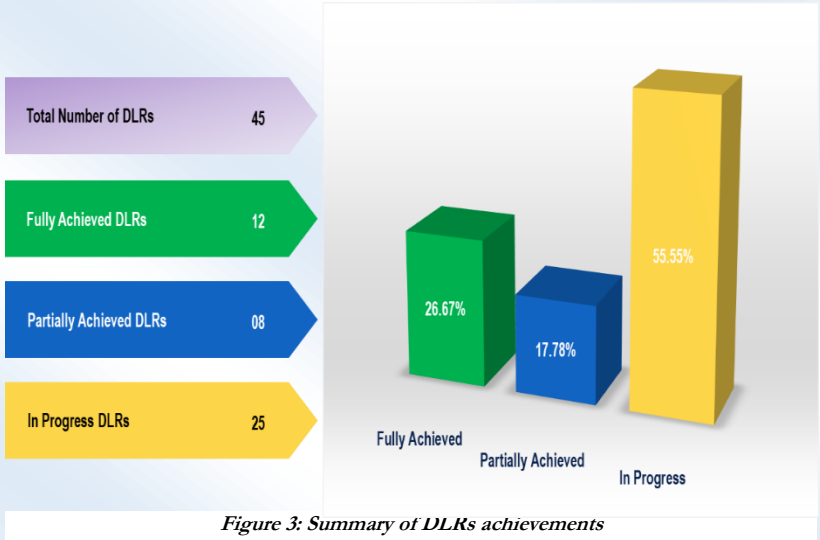


Figure 3: Summary of DLRs achievements

The remaining 1 DLI (DLI 2) on the "Improved budget quality through better-performing BMCs" will be verified by the Cabinet Division as part of their support to other Ministries on Annual Performance Agreements. Twelve (12) of the targets are fully achieved, eight (8) DLRs are partially achieved and the remaining twenty-five (25) are underway. The DLR verification team of OCAG and PwC submitted their DLR achievement verification reports and based on that report the World Bank made the disbursements to the SPFMS program.

A detailed account of the overall objectives, outcomes, outputs, challenges with mitigations, related projects/schemes, and next steps of each component are described below.

C-1 REVENUE AND EXPENDITURE FORECASTING

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Macroeconomic Wing, FD	**1, 2**	**1**	

16. Objective: Efficient public financial management depends on reliable forecasting on key macroeconomic variables including public revenue and expenditure. The MEW plans to develop a mechanism to reduce the level of uncertainty among the policymakers about the future of the economy and increase the overall efficiency. Therefore, the objective of this scheme is to develop a macroeconomic model compatible with Bangladesh's country context. The macroeconomic model will be used to forecast macroeconomic as well as fiscal indicators for the economy of Bangladesh. These forecasted indicators will help to develop the key policy instrument namely Medium-Term Macroeconomic Policy Statement (MTMPS) and Medium-Term Budgetary Framework (MTBF).

17. Outputs

- 15 E-Views licenses have been purchased.
- Ten days E-Views training program has been conducted and 10 participants of different wings of Finance Division was participated.
- A workshop on 'Data Sharing' has been arranged with six key stakeholders.

- Memorandum of Understanding (MoU) has been signed with Bangladesh Bank, Bureau of Statistics, National Board of Revenue, Export Promotion Bureau and Economic Resource Division (ERD).
- Information for Academic Book procurement and Journal subscription has been collected.
- Website related to Macroeconomic data of Bangladesh named Data Hub has been revised and updated with new features to make to more user friendly.

18. Challenges and Mitigations

- All foreign training was suspended due to government directives. By special initiative of National Program Director (NPD) that embargo was lifted and the crucial MFMod training was successfully arranged in World Bank's office at Washington DC, USA.
- Some stakeholders are skeptical about MoU signing with the FD with the feeling of losing control over the data. With repetitive consultations, they became motivated about the purpose and necessity of data sharing and finally MoU signing event is a successful one.
- Preserving the acquired knowledge and experience to MEW of Finance Division is a daunting task due to frequent transfer of officials. An organized system of posting and transfer to Finance Division especially in Macroeconomic Wing is crucial to sustain and continuous improvement of the developed macroeconomic model and related resources to get the potential benefit of forecasting.

19. Projects/schemes Contributing to this Component

(a) Scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model': GOB has approved the non-ADP scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model' of BDT 3,906 lac (US$ 4.65 million) in February 2020 and has a closing date of 30 June 2023. The scheme is being implemented by the Macroeconomic Wing of the Finance Division under the WB co-financed SPFMS. This scheme includes a total of 4 DLRs under DLI-1. Among those DLR-1.1 is fully achieved and others are in progress.

(b) SPEMP BETF: Subtask: Macro-Fiscal Forecasting: Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector, and External Sector), and the updated data is used to prepare a booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh". The second round of training on the World Bank's Macro Fiscal Model (MFMod) has been completed in December 2022. E-views software has been procured and attendee training session arranged.

20. Next Steps

- A focal person from the PIT members needs to be selected for Data Compilation who will ensure smooth data collection.
- A Knowledge Dissemination workshop on the MFMod will be arranged to share the knowledge and experience gained by the participants of the World Bank organized training on MFMod, where the focal persons of the relevant stakeholder agencies will participate.
- A core committee required to be formed to conduct the forecast for next fiscal year by using MFMod
- Meeting with the data provider organization to sensitize them to provide data through API.
- Meeting with the officials of IBAS++ scheme to ensure data flow from IBAS++ to the data hub.
- A training on Microsoft Excel will be arranged for relevant officials of the FD including the officials of MEW and the program officials.

C-2 DOMESTIC RESOURCE MOBILIZATION

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
NBR	3,4	-	

21. **Objective:** Domestic revenue mobilization is the key to smooth operation of the government and steady financing for development. Though Bangladesh has been making continuous progress in reducing the tax gap and increasing tax-to-GDP ratio over the last few years, the ratio still falls behind in regional and sub-regional comparisons. A planned approach for domestic revenue mobilization is necessary for utilizing the full revenue potential of the country. Component 2 of the PFM reform program aims at increasing the tax-to-GDP ratio through an improved taxation strategy (Medium-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies, and enabling digital transformation. The approach planned under Component 2 will enhance voluntary tax compliance, prevent tax base erosion, reduce compliance cost, and improve taxpayers' behavior in tax compliance, and thereby, enhancing total revenue.

22. **Outcomes:** The VAT and Supplementary Duty Act, 2012 was enforced in July 2019. VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 percent. Apart from the standard VAT rate of 15 percent three different VAT rates of 10 percent, 7.5 percent, and 5 percent for specific goods and services have been introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 3,52,989 Business Identification Numbers (BINs) to the VAT payers and 1,630 no of ToT enlistments have been completed. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission process with the Large Taxpayers' Unit (LTU). 2,62,935 returns have been submitted online in June 2022.

23. **Outputs:**
    - NBR has been reviewing PFM sub activities and key steps and preparing a new work plan based on the latest PEFA assessment with a view to improve NBR PEFA score in the next assessment. Draft of the new Work plan has been completed, and presented to TAC meeting.
    - As for MTRS areas, the DRM Reform Mapping report has been completed.
    - NBR has taken steps to prepare homegrown Medium and Long Term Revenue Strategy. To this end, two MLTRS teams have been formed by NBR and the formulation of homegrown Long and Medium Term Revenue Strategy is underway.
    - As for other MTRS areas, tax policy reform in FY 22-23 has been successfully completed after several rounds of stakeholder consultation, considering tax policy recommendations received from stakeholders in that consultation process, and taking policy guidance from HFM and HPM.
    - Initiative has been taken to internally conduct a tax expenditure analysis.
    - A 20-member TOT (Training of Trainers) team formed for the training of the new Customs Act, 2020 has completed its training to the Customs & VAT field officials.
    - Legal provision has been incorporated in the VAT Act and necessary amendments have been made in the rule to bring the tech giants and the digital platform under the VAT net, i.e. Google, Facebook, and Amazon already registered.
    - A number of trainings and workshops has been organized in audit, risk management and digital transformation area.
    - Online income tax return filing system (e-Return) has been launched successfully in 2021, and the e-Return system has been accepted by stakeholders very enthusiastically.
    - Online return filers tripled in just one year.

- e-Tax service center has been providing enhanced services to stakeholders.
- The coverage of e-TDS system has been enhanced.
- Also, for digital management of paper return, Office Management System has been introduced.
- The drafts of new Income Tax Act has been approved by the Cabinet, and is now in legislation phase.
- Printing and publication of different communication materials and broadcasting TVC and social media contents related to EFD, VAT & Income tax compliance for taxpayer awareness are continuing.
- Income Tax and VAT fairs for taxpayer service and outreach are being conducted yearly.
- EFDMS lottery has been introduced.

24. Challenges and Mitigations: The Fourth Industrial Revolution is transforming the economy of Bangladesh as well, and NBR needs to build the capacity to tax in this digital and virtual environment. Introducing a data-driven tax system is the key to combating tax evasion and ensuring better services to taxpayers. Tax administration needs to be digitized. The limited capacity of the NBR in terms of both resources and knowledge is a major challenge in managing digital transformation. IT personnel and coordination shortcomings continue to be a concern. There is a pressing need to consider the issue of sustainability of the IT system. NBR has conducted an in-house study to identify policy and administrative challenges of the taxation of digital and virtual economies. A number of measures will be undertaken to ensure that the tax system of the country can keep pace with digital disruption and changing taxation ecology.

25. Projects/schemes contributing to this component:

a. National Single Window (NSW): GOB approved "The Bangladesh Regional Connectivity Project 1: Implement National Single Window and Customs Modernization Plan 2017-2020" costing BDT 58,539 lac (US$74.1 million) in July 2017 which has a closing date of 31 December 2023. This project is implemented by the NBR. In line with international standards, including the WTO Trade Facilitation Agreement, the Government of Bangladesh has committed to the implementation of a Bangladesh Single Window (BSW) system and the associated reforms and modernization of Customs and other border management agency requirements. Once fully operational, the system will allow traders to submit all import, export and transit information required by Customs and other key regulatory agencies via a single electronic gateway instead of submitting essentially the same information numerous times to different government agencies, many of which still rely heavily on paper-based processing systems.

Progress:

- Draft Functional and Technical Requirements Specifications have been submitted by the PMQA and are being assessed as well as reviewed by the PIU and World Bank.
- Draft As-Is report is submitted by the PMQA; review is going on.
- Draft of the Functional & Technical (F&T) document, submitted by PMQA, has been finalized after certain inputs/comments/feedback from WB, International Procurement Specialist (IPS), and International Technical Specialist (ITS).
- Finalization of Initial Selection for NBR-RFP-1A package is completed.
- Consultation with the stakeholders is in progress.
- The scope of operations of the NSW Project for synchronization with Asycuda World & ongoing Customs Automation activities of NBR has been revised.
- Technical and functional requirements of NBR-RFP-1A package is finalized.
- NSW Implementation Support Unit (NSW-ISU) from each Certificate Permit License Issuing Authority (CLPIA) is formed to ensure dedicated support from the CLPIA during development of NSW Solution Software and ARMS Software.
- Several capacity-building trainings/workshops are arranged for PIU CLPIAs and other stakeholders.

b. Bond Management Automation project: GOB has approved "Bond Management automation project 2017-2023" of BDT 9,301.98 lac in July 2017 and has a closing date of 30 June 2023. The program is implemented by the NBR. The aim of this project is the automation of customs bond management to bring full transparency

in the system and reduce time and cost of doing business. The automation also aims to protect local industries from the uneven competition of business by preventing illegal entry of goods under duty-free access. Besides, the number of cases pending in the courts, this automation is supporting to reduce along with handling and examining the cases with the automated system.

c. ***SPEMP BETF: Sub-task- Improve Domestic Revenue Mobilization:*** The objective of the Domestic Revenue Mobilization sub-tasks is to improve revenue collection in Bangladesh. The technical assistance aims to build capacity of the tax administration, modernize revenue administration into a function-based organization, and consolidate all ongoing reforms and modernization activities while in parallel supporting the implementation of the new VAT legislation.

d. ***EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):*** EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The EU PFM programme has been in operation since September 2020 with the work plan being formally adopted by NBR in May 2021. The main activities of the program remain focused on (i) integrity (internal control), (ii) revenue risk management, and (iii) organization and planning. During this reporting period, the following progress has been made in the NBR component of the EU PFM TA program:

- Online return filing was successfully introduced and in December 2022 a total of 205,768 returns had been processed on-line using the new e-Return system for direct tax processing for natural persons.
- The e-Return service center that was established during the previous reporting period continues to provide online, and telephonic support to taxpayers in respect of their use of the e-Return system. An automated CRM system was used to log and track calls handled as well as to provide call-back services for those calls received after hours.
- A comprehensive user manual was developed to guide taxpayers (and tax officers) in the use of the e-Return system. A set of Frequently Asked Questions was developed to provide self-help to taxpayers and to alleviate the number of calls to the service center.
- Advanced Auditor Training was commenced (which will run into 2023), to equip auditors with advanced skills in auditing complex taxpayer organizations.
- Risk Based Audit toolkit was developed to provide NBR with tools to assist in risk-based audit case selection and risk-based auditing.
- Training needs analysis was conducted to determine specific information technology needs, resulting in the development of several training courses scheduled for 2022 and 2023.
- NBR ICT Technical Development Training was initiated – aimed at developing in-house technology skills to reduce direct tax division dependency on external service providers.
- Development of Corporate Income Tax return was initiated. This development was aimed at complementing the individual tax return already deployed on e-Return system.
- Technical Assistance Experts were deployed to NBR to provide technical advisory and training inputs into taxpayer audit, risk management, litigation, and digital transformation domains.

26. Next steps: Under the AWP, the following major actions will be initiated:

- Drafting of the Medium-Term and Long-Term Revenue Strategy, conducting tax expenditure analysis and developing revenue forecasting model.
- Finalizing the revised Work Plan to take care of the PEFA findings, and to improve PEFA Score in the next assessment.
- Developing development through training.
- Continuing steps for digital transformation of income tax, VAT and Customs activities.
- Facilitating the enactment process of new Income Tax Act.
- Continuing taxpayer outreach for better tax compliance.

C-3 DEBT MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Debt Management Wing of Finance Division	**5,6,7**	**1**	

27. **Objective:** Treasury and debt management are intrinsically important for Public Financial Management. The efficient use of public resources has become even more necessary in the current context of increasing pressure on the global economy. The efficient management of a country's debt portfolio is critical not only for maintaining macroeconomic stability but also for keeping sharp track of the country's Debt to GDP ratio. In this respect, this component involves the preparation of an MTDS, Debt Sustainability Analysis (DSA), and publication of Debt Bulletin which eventually exhibits the government's commitment to long-term financial planning that will ensure overall macroeconomic stability.

28. **Outputs:**

- The Medium-Term Debt Management Strategy (MTDS) has been published and distributed among the stakeholders, which was one of the major components of the project.
- The 4th issue of Debt Bulletin is approved and available in the FD website. And 5th issue of "Debt Bulletin' has been prepared with updated related data and in the process of approval from the appropriate authority.
- The Database of the national savings scheme has been already completed and troubleshoot has always been under process. EFT and data validation is always a part of the database which was done regularly on need basis.
- The NTR data of different ministries/divisions have already been updated in the database. Two workshop program from 06-07November and 27-28 December 2022 on NTR have been completed where 6 ministries /division have been participated.
- The primary database for DMFAS has already been prepared and entry of dataset is under processing. The integration of debt database with DMFAS and iBAS++ will be developed after finalizing the database.
- A training on DSA was held from 06-17 November 2022 jointly organized by IMF, World Bank and SPFMS, Finance Division. The report on DSA will be published soon.
- Three coordination meeting on CDMTC took place within the mentioned period where the activities of the project were also discussed.
- One CDMC meeting was held to the mentioned period that in fact contributes to expedite the activities of the project.
- Special meeting on project review document was held with PIT members and other stakeholders with a view to correct the scheme documents which have been placed to be approved.
- Last PIT meeting was held on 19December 2022 with a view to review the overall progress of the scheme.

29. **Challenges and mitigations:** It remain always challenging for all developing nations to meet the government's financial needs in a timely and cost-effective manner, minimizing borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic financial markets. In addition, scheduled exposure visits/ Debt Summit are deferred due to travel restrictions worldwide for the outbreak of a pandemic. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA, and publication of the Debt Bulletin is very important. More coordination is required to have comprehensive coverage of debt data with an integrated Debt Management and Financial Analysis System (DMFAS) among ERD, FD, and BB.

TDM Wing of FD has been continuing regular meetings with ERD, BB, and other stakeholders to prepare an integrated DMFAS system. The continual effect of the pandemic and the Russia-Ukraine war has become a threat to affect the planned activities in the coming fiscal year as well since the nature of the activities is highly technical

and involves hands-on support from international experts. To combat the situation, TDMW introduced and utilized virtual platforms for holding workshops, meetings, and training activities, and the process is expected to continue further.

30. **Projects/Schemes contributing to this component:**

(a) **Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division":** GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,696 lac (US$ 4.4 million) in March 2020 and has a closing date of 30 June 2023. The program is implemented by the Treasury and Debt Management Wing of the Finance Division under the WB co-financed SPFMS. This scheme includes DLR-1.3 under DLI-1 and this DLR is partially achieved.

(b) **IMF:** IMF has been supporting the capacity-building training sessions on Public Sector Debt Statistics (PSDS), MTDS, DSA, etc.

(c) **SPEMP BETF: Sub-task- Debt Management:** A training on Debt Sustainability Analysis (DSA) has been organized. Memorandums of understandings (MoUs) on data sharing with National Board of Revenue (NBR), Bangladesh Bureau of Statistics (BBS), National Savings Department (NSD), Economic Relations Department (ERD), Export Promotion Bureau (EPB) and Bangladesh Bank have been prepared and signed in December 2022.

31. **Next steps:** The MTDS has been approved and circulated on the website. A committee has been formed for arranging a Debt conference. Feedback from the debt conference will be used to update the next MTDS.

C-4 PLANNING AND BUDGET PREPARATION

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Budget Wing, FD	8,9,10	2,3	

32. **Objective:** Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium term. The Budget Management Committees (BMCs), and Budget Working Groups (BWGs) are set up in Ministries/Divisions/Other Institutions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that the budget is prepared in line with the mission statement and strategic objectives of the Ministry/Division/Other Institution. The BMC is also assigned with the job of implementation and result monitoring so as to measure performance against the output targets of the Department/Agencies and Key Performance Indicators (KPIs) of the Ministry/Division/Other Institutions set out in the Ministry Budget Framework (MBF). In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the operating and development budgets, improved budget alignment with development strategy and gender, social and climate considerations, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well as establishing proper linkages between policy priorities with resources.

33. **Outcomes:** To ensure the timely distribution of budget to DDOs from the budget holders a monitoring mechanism has been established via iBAS++. Under this system, the budget release status report can be generated from IBAS++. The report shows the budget amount released to DDOs at a point in time. The budget release status report will contribute to the achievement of SPFMS DLR 3.2. A sample of the report is shown in the table-1. The report allows the budget wing to identify the DDOs who have not received budget and to take corrective measures to enable improved budget utilization.

Table 1: Budget Release Status (Fiscal Year: 2022-23; up to 31 December 2022)

Type	Activity	Total Active DDO	Approved Budget (2022-23)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
11	General activity	30955	132693,15,83	28147	106915,82,90	90.93	80.57
12	Special Activity*	0	272831,62,92	(6666) **	249967,94,90	0.00	91.62
13	Support Activity	784	12137,05,44	239	6636,96,20	30.48	54.68
14	Local Government	856	785,39,70	6	361,27,67	0.70	46.00
21	Non-ADP	73	13550,84,81	67	3435,41,33	91.78	25.35
22	ADP	1,477 (3857) **	246066,09,02	1299	63380,69,11	87.95	25.76
Total		34146	678064,17,72	29758	430698,12,11	87.15	63.52

**DDO of Special Activity and General Activity is the same.

**DDO number in the parenthesis is already included in the DDO number of General Activities

34. Outputs:

- DLR 2.1 achievement report has been prepared and sent to Cabinet Division through FD for independent verification. Cabinet Division prepared and issued DLR verification report which is sent to the World Bank for fund disbursement.
- Alternative calculation of whole-of the-government social sector spending has been finalized, and it is evident that social sector spending is more than 32% of national budget. A consultation meeting in this regard was held with the World Bank on 12 October 2022. The World Bank team has agreed with the methodology followed for calculating Social Sector Expenditure, and suggested to integrate it in the iBAS++. The World Bank is yet to finalize the Aide Memoire reflecting the redefined calculation of Social Sector Spending. After finalization of the Aide Memoire, DLR 2.3 achievement report will be sent to the cabinet Division for verification.
- Allocation for social sectors (e.g., health sector, education, social protection) has increased (to gradually contribute to increase spending in social sectors as part of DLR 2.3) in the Budget of FY 2022-23. The total allocation and expenditure in the social sector have been calculated following the redefinition of social sector spending. It is pertinent to mention that DLR 2.3 and 2.5 will be reset as per the directions of the Scheme leadership.
- For reference here, a redefined calculation of social sector spending shows that the actual spending in 2018-19 and 2019-20 were 26.5% and 25.6% respectively. This spending stands at approximately 31.5% in FY 2021-22. The allocation for FY2022-23 is about 33%.
- Two local training has been conducted both for officials of large spending line ministries and Finance Division. A 03(Three) days package training on PFM: Concepts and procedures was conducted for MoPME while the other local training namely “Economics for the non-Economists” was conducted for FDs resource pool where 25 officials up to JS level participated to enhance their knowledge, concepts and outlook on contemporary Economic issues to deliver more support to BMCs and BWGs of MDs. The course duration was 29.09.2022 to 01.11.2022.
- Two foreign training under MoA with Civil Service UK were conducted. These are: a) Strategic Budgeting: Integrating policies, priorities, resource and results. And b) Macro Fiscal policy, Management, modeling Risk and budgeting. Tenure of each of the training was 1 week and 20 participants were from LMs predominantly and few officials from FD. Training on Resource Allocation and Performance Budgeting was initialized with CSC, UK but GOB has put restriction on foreign visits of government official. Due to foreign visits restriction arrangement of foreign training has been stopped.
- Allocation for social sectors (e.g., health sector, education, social protection) has increased (to gradually contribute to increase spending in social sectors as part of DLR 2.3) in the Budget of FY 2022-23. The total allocation and expenditure in the social sector have been calculated following the redefinition of social sector spending. It is pertinent to mention that DLR 2.3 and 2.5 will be reset as per the directions of the Scheme leadership.

- For reference here, a redefined calculation of social sector spending shows that the actual spending in 2018-19 and 2019-20 were 26.5% and 25.6% respectively. This spending stands at approximately 31.5% in FY 2021-22. The social sector allocation for FY2022-23 is about 33%.

35. **Challenges and mitigations:** As budget distribution to budget holders has been expedited via iBAS++, the DDOs now receiving the budget online (through iBAS++) immediately after budget approval. However, reportedly it is seen that, some delays exist in the case of a few directorates distributing budget to the DDOs. Most DDOs/project directors are getting aware of the new online fund release procedures. Dynamic fund release procedure makes the budget execution more efficient and effective. Following are the mitigation measures:
    - Inclusion of more cost centers in the budget preparation module especially at divisional and district levels.
    - Issuance of directives by FD to selected MDAs to ensure the release of budget/fund by 31 July to field offices (whose budgets are under group office code).
    - Conduct orientation workshops for selected MDAs to expedite the timely distribution of funds (i.e., by 31st July).
    - Foreign training will resume upon withdrawal of restrictions on foreign visits by the government.

36. **Projects/schemes contributing to this component of the PFM Action Plan:**

    a. **Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs":** GOB has approved the non-ADP Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs" of BDT 15,414 lac (US$ 18.3 million) in March 2020 and has a closing date of 30 June 2023. The program is being implemented by the Budget Wing 1 of the Finance Division under the WB co-financing in SPFMS.

37. **Next steps:** A workshop will be conducted for the DDOs of 10 selected (high spending) Ministries/Divisions to discuss the challenges of timely budget distribution and to finalize the policy brief with a time-bound strategy to achieve the target of FY 2023-24. Further improvements in iBAS++ budget execution modules will be made to enable monitoring of the timeliness of fund distribution to DDOs/project directors and establish a monitoring mechanism. Peer review of BMCs of selected 10 Ministries/Divisions will be conducted during the FY 2023-24. Training on allocative efficiency for officials of selected Ministries/Divisions will be organized. Moreover, one more foreign training on Resources allocation and performance budgeting is initialized for foreign training with Civil Service College, UK will be organized in due course. In this regard an agreement with CSC, UK will be signed after the withdrawal of government restrictions on foreign visits.

C-5 PUBLIC INVESTMENT MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Planning Ministry	**11, 12 & 13**	**-**	

38. **Objective:** The Ministry of Planning (MoP) coordinates the approval of development project proposals through various tools of public investment management, such as the National Perspective Plan, Five- Year Plan (FYP), sector strategies, and appraisal of individual project proposals. Given competing pressures by interested stakeholders for each project proposal, it is not easy to prioritize and fully fund a few critical proposals in the Annual Development Program (ADP). Hence, Component 5 comes into play to improve the efficiency of development budget management and the quality of portfolio performance.

39. **Outputs:**
    - Establishment of Public Investment Management Reform (PIM Reform) Wing in the Programming Division of Bangladesh Planning Commission.

- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) have been developed and validated for two pilot sectors (Power and Energy; & Local Government and Rural Development). The government has issued a circular to use MAF, SAF, SSP and MYPIP in project formulation, assessment, and appraisal and approval process of all investment projects for the above mentioned two pilot sectors.
- Demonstration of using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) for project assessment and appraisal of new DPPs.
- Development of a digitized (online) MAF and Started developing a digitized (online) SAF system to support the use of MAF and SAF by Ministries/Divisions and Sector Divisions of Bangladesh Planning Commission.
- Programming Division has developed a new database "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project." Signing a MoU with the Finance Division the AMS has formally established interface/linkage with the data bases of Finance Division (iBAS++). The AMS will also establish interface/linkage with other existing data bases -such as the IMED (PMIS-Project Management Information System) and ERD (FAMS- Foreign Aid Management System).
- Programming Division has developed the Multi-Year Public Investment Program (MYPIP) module in the AMS. Over the course of preparing RADP 2021-22 and ADP 2022-23, all MDAs under Local Government and Rural Development (LGRD); & Power and Energy (PE) sectors used the MYPIP module in AMS to provide information on resource requirements for individual projects in the budgeting year and two outer years.
- Based on 7th Five Year Plan Sector Strategy Paper (SSP) for two pilot sectors were first prepared, approved and published in 2018. Based on the 8th Five Year Plan updated Sector Strategy Paper (SSP) for the Local Government and Rural Development (LGRD) and Power and Energy (PE) sector have been published and circulated.
- 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP. Annual Development Program (ADP) for the fiscal year 2021-22 and 2022-23 have been prepared on the basis of newly reclassified 15 sectors. Programming Division has taken initiative in further delineating sector boundaries of ADP.
- PIM Reform Wing of Programming Division prepared draft Public Investment Management (PIM) Reform Program 2022-25. The draft has been consulted twice with officers of Planning Division and Programming Division. After incorporating the opinion received from the consultation meeting, it will be further consulted with concerned MDAs for improvement and sought for approval by competent authorities.
- Programming Division prepared the draft PIM Guidelines and consulted twice with officers of Planning Division and Programming Division. After incorporating the opinion received from the consultation meeting, the draft will be consulted further with concerned MDAs for improvement and sought for approval by competent authorities.
- Conducted training programs on MAF, SAF, SSP, MYPIP, CBA and LFA for concerned officers of the LGRD and PE Sectors.

40. Challenges and mitigations: There is an urgent need to upgrade and continue data management of ADP to improve efficiency of development budget management systems. To this end, the interface/linkages of ADP/RADP Management System (AMS) with the databases of Finance Division (iBAS++) has been formally established in FY2021-22. The next critical steps will be to extend interface/linkages with databases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System). To ensure sustainability of the interfacing, training and capacity building for the officials of Programming Division have been conducted. Also, it is essential to arrange training for concerned officials of all MDAs on AMS.

The new 15-sector classification of ADP is very important to align ADP with Five Year Plan, budget framework and monitoring reports. To consolidate the new sector classification of ADP, the Programming Division will take steps to define the sector boundaries and disseminate the new classification among concerned officers of Planning Commission and Ministries/Divisions.

41. Projects/schemes contributing to this component:

a. **JICA-supported Strengthening Public Investment Management System Project (SPIMS):** Programming Division of Bangladesh Planning Commission has been implementing "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac ($ 8.5 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM Reform Wing formed at the Programming Division. The SPIMS developed and validated a set of new PIM tools:(1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP and MTBF. In June 2018, the Government approved the PIM tools, and approved to establish the PIM Reform Wing at Programming Division, showing its high commitments to move PIM reform agenda forward. In addition, the use of the PIM tools is officially incorporated in the recently revised "Guidelines for Formulation, Processing, Approval and Revision of Development Projects in the Public Sector, 2022". Moreover, to continue and sustain improvement in the PIM system, PIM Reform Wing will prepare "PIM Guidelines" and "PIM Reform Program 2022-25" with support of SPIMS, and transfer PIM training programs developed by SPIMS to national training institutions for public officials.

42. Next steps: In FY2022-23, Activities 11 and 12 under Component 5(PIM) will aim to achieve the following key outcomes in improving PIM: (1) enhancing interface/linkages of AMS with other data bases; (2) consolidating the use of the PIM tools (MAF/SAF/SSP/MYPIP) in two pilot sectors; and (3) strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform.

i. **Enhancing interface/linkages of AMS with other data bases:** To further increase efficiency in managing the ADP/RADP in annual budget cycle, the Programming Division will:

(i) Establish interface/linkages of the AMS system with the other data bases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System).
(ii) Introduce unique project code in the ADP process.
(iii) Continue training activities for officials in all sectors to manage the AMS system, including its MYPIP module and its interface/linkages with the other data bases.

ii. **Consolidating the use of the PIM tools in two pilot sectors:** The Programming Division will undertake the following activities to consolidate the use of the PIM tools in two pilot sectors:

(i) Support pilot sectors to use MAF and SAF through (a) demonstrating how to use MAF/SAF in actual assessment and appraisal process of new DPPs, (b) developing digitized (online) MAF/SAF system, (c) developing samples and models of Logical Framework Analysis (LFA) and Cost Benefit Analysis (CBA), (d) developing web-based tutorial videos to support training program, and (e) providing training for officials on MAF/SAF.
(ii) Support pilot sectors to use SSP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in actual annual budget cycle, (b) preparing Strategic ADP Guidelines to explain how to use SSP/MYPIP, (c) providing training for officials on SSP/MYPIP including the MYPIP module of AMS, and (d) delineating sector boundaries of ADP.
(iii) Organize a dissemination seminar to raise awareness on the PIM tools among high-level officials of the Government.

iii. **Strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform:** To achieve this outcome, the following activities will be undertaken in FY2022-23:

(i) Formulate PIM Guidelines and PIM Reform Program 2022-2025 to guide and manage PIM reform over the medium-term. The PIM Guidelines provides an overview of legal and regulatory framework for PIM, key PIM functions, and the roles and responsibilities of PIM stakeholders, while PIM Reform Program will lay out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progresses of PIM reform.

(ii) Transfer PIM training programs developed by SPIMS to training institutions of the Government to embed PIM training in the national training programs. To facilitate this process, Training of Trainers (ToT) will be conducted to enhance a pool of human resources for PIM.
(iii) Prepare a rollout strategy of the PIM tools to the other sectors (other than the pilot sectors).

iv. **Using PIM Tools to other sectors:** For using PIM tools in other sectors the following activities will be done.
(i) Extension of Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to other sectors/ministries.
(ii) Revision of DPP manual and training to ensure full compliance.
(iii) Cost-Benefit Analysis modeling in project appraisal and selection.

C-6 PUBLIC SECTOR PERFORMANCE MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Cabinet Division	**14 - 17**	**-**	

43. Objective: Annual Performance Agreement (APA), developed by the Government of Bangladesh, is a written commitment of works by a ministry/division, directorate, or field-level office for a specific financial year (FY). The purposes of introducing APA were to ensure transparency and accountability in government offices, to enhance organizational efficiency, and to focus more on achieving results rather than processes. APA was first introduced in 2014-15 FY in 48 ministries/divisions. Now, all Ministries/ Divisions, Directorates/Agencies, and most of the field level offices (MDA) have come under the APA system. At the Ministry/Division level, APA is signed between the Cabinet Secretary and the Senior Secretary/Secretary of the respective Ministry/Division. In other offices, APA is signed between the head of the subordinate office and higher offices. From 2021-22 FY, work plans of five good governance tools of the government (NIS, GRS, Citizen's Charter, RTI, and E-governance & Innovation) have been integrated into the APA. Therefore, APA has become a complete tool to evaluate every type of performance activity of a government office. The Coordination and Reforms Unit (CRU) of the Cabinet Division oversees the implementation of APA.

The Cabinet Division is implementing Component 6 of the PFM Action Plan. The objective of component 6 of the PFM Action Plan is to improve preparation, monitoring and evaluation of the APAs.

44. Outcomes: The expected outcome of Component 6 is to improve the government performance management system by enhancing the capacity of the MDAs as well as the CRU of the Cabinet Division.

45. Outputs:

- Arranged APA signing ceremony of ministries / divisions with the virtual presence of HPM on 03 July 2022
- Awarded top 10 best performing ministries / divisions as per APA implementation performance for the FY 2019-20
- Completed evaluation and published result of the APAs of 52 ministries /divisions for the FY 2021-22.
- Draft Model APA training guideline and APA monitoring and evaluation guideline prepared;
- APA labs arranged for 4 ministry/divisions;
- APAMS software (3rd version) preparation started;
- Published a book on overview of the performances of 52 ministries/divisions
- Arranged meetings of Technical Committee on Government Performance (TCGP) and of National Committee on Government Performance (NCGP)
- All APAs of FY 2022-23 were published in the websites.
- Organized consultation workshop on APA with the participation of Additional Secretaries of Ministries / Departments on 29 November 2022

- Arranged 5 (five) consultation workshops about APA monitoring and evaluation of departments and other organizations on 04 -08 December 2022
- Arranged stakeholder discussion about Features required in APAMS software (3rd version) on 21 November 2022
- APAMS software (2nd version) improvement initiative taken.

46. Challenges and mitigations:

Arranging foreign exposure visit for the APA team members of MDAs is a major challenge due to fund constraint. The Cabinet Division is looking for available fund for the purpose.

47. Next steps: Design a project for supporting APA process and Initiatives. Preparation of a project is underway.

C-7 IBAS++/BACS IMPLEMENTATION

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
iBAS++ Project Unit, FD	**18 - 25**	**4, 8**	

48. Objective:

To improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices, to strengthen better cash management and enhance fiscal discipline and transparency.

49. Outcomes:

- Informed decision making and achieve better budget execution rate.
- Reduce time in bill processing and increase share of electronic payment.
- Timely preparation of Financial Statements and submission for auditing.
- Improve cash management of the Govt. and reduce interest expenses.
- Reduce special accounts outside TSA and strengthen the TSA.
- Auto generated service statement and reduce time for pension approval.
- Make payment on G2P basis for social sector beneficiaries and increase beneficiaries' satisfaction.

50. Outputs:

- IT Security gap assessment has been completed and a road map to strengthen the IT security system has also been finalized. 14 security guidelines and 13 Procedures for implementing Information Security Management System of iBAS++ have been approved and the requirements and controls as depicted in those guidelines are being implemented.
- ISMS (Information Security Management System), in line with the ISO 27001:2013 requirements, has been progressively established across the iBAS++ operations for ensuring confidentiality, integrity, and availability of information asset. Mandatory document such as ISMS Scope, ISMS Manual, Guideline (Policy), Procedure have been finalized and approved by Finance Division. 60% control requirements have already been established. Required software and security equipment have been procured. Implementation of other control objectives is in progress.
- To strengthen the security of iBAS and avoid fiduciary risk, access provisioning process in iBAS++ with distinct work flows has been developed and will be implemented soon. Workflows of Access revocation and access right changes of iBAS ++ Accounting Module has been submitted to CGA and received approval with some suggestions.
- A functional gap analysis report on the iBAS++ and stock take of payroll, pension and GPF, and implementation roadmap for full-fledged IFMIS have been submitted by PwC. Several workshops have been accomplished and Implementation Roadmap has been prepared.
- Full-fledged Expenditure and payment module has been developed and tested.

- Interfaces between iBAS++ and other GOB systems like AMS (ADP/RADP Management System) have been completed. Technical testing of the integration of iBAS++ and e-GP has been successfully completed.
- Auto calculation of loan repayment and subsidy of House loan through Banking System have been incorporated in iBAS++ and implemented successfully.
- API with NBR systems such as e-return, e-TDS and i-VAS has been established. API between ASYCUDA and iBAS++ will be established soon.
- To collect comprehensive and detail information of special bank accounts outside of TSA, a sub-module of iBAS++ has been developed. A time bound work plan has been implemented for collecting Bank Account information. By this time, the system received more than 12,000 bank accounts information from different institutions.
- New sub-module has been developed for budget estimation entry by the field offices under the Budget Preparation module. Almost 670 field offices including Hospitals and Primary Education offices up to district level have submitted their own budget in iBAS++ in 2022-23. In 2023-24 FY, around 1722 field level offices will submit their own budget in iBAS++.
- Budget of Bangladesh Railway (BR) is being prepared by using new BACS. 117 DDO level offices have been preparing detail budget by using the budget preparation module of iBAS++ from FY 2022-23. Around 60% employees of BR are now getting their salary by EFT.
- Personal Ledger (PL) Account sub module was rolled out in 2019. At present 48 ABs and 99 projects are using this system.
- iBAS++ modules have been rolled out in 19 Foreign Missions.
- FRS & SRS of EFDMS has been prepared and development of the system is in progress.
- Primary Education Management System (PEMS) for providing scholarship to Primary School students has been developed and rolled out.
- Business Continuity Drill has been performed and found satisfactory.
- API between SPBMU and other MFS-bKASH, Nagad and Rocket has been established.
- Automated Challan (A Challan) System for the collection of revenues has been rolled out in 50 scheduled banks. The system has included 115 types of fees and taxes.
- API between 'A-Challan' and BRTA system has been established and testing has been completed.
- Integration between 'A-Challan' and 'Land Management services' for depositing Land development Tax, Mutation fees etc. has been established.
- API between 'A-Challan' and e-Passport has been established and rolled out.
- Service stage functionalities (PRL, Attachment, Deputation, Leave, Service extension, Suspension) of employee management have been incorporated in iBAS++.
- All historical data of GPF has been incorporated against every employee in iBAS++. However, other data (Loans and advances, Leave, Departmental proceedings, Audit objections) need to be captured.
- All functionalities related to pay and allowances of defense officers and staffs have been incorporated in iBAS++. All defense officials are now getting their pay and allowances by EFT.
- iBAS++ module for SAEs has been successfully piloted at Post office for salary payment by EFT. Employees of Head Office (up to Department level), Chottogram Division and Rajshahi Division are getting their salary by EFT.
- Annual Budget execution report is published in the FD official website from FY 2018-19.
- Almost 31,233 government officials have been trained till date.
- Training of Trainers (ToT) has been provided on Accounting Module, Payment Expenditure Module, Postal Module, Budget Preparation Module, and Stock-take of Bank Account Sub-module among 623 participants.
- 63 workshops have been conducted on various topics among 3075 participants.
- The beneficiary allowances under various social safety net programs (old age allowance, widow allowance, honorarium of valiant freedom fighters, maternity allowance, all education stipend; allowances to the backward classes such as Dalits, Harijans, Vedas etc.) are being delivered directly to their bank or mobile account through G2P. About 2.73 crore beneficiaries of 25 Social Safety Net Programs under the 8 Ministry/Division

got social benefits by EFT of tk. 16,686 crore in FY 2021-2022. Implementation of Single Registry System (SRS) is underway to modernize the selection of beneficiaries under social safety net programs and to improve transparency and management in the selection system.

51. Outputs:

- PL Account has been implemented at 7 ABs and 25 Projects.
- Almost 16,771 government officials have been trained during this period.
- 23 workshops have been conducted on various topics among 1221 participants during this period.
- Training of Trainers (ToT) has been provided on Accounting Module and Stock-take of Bank Account Sub-module among 125 participants.
- Digital Signature functionality has been incorporated in iBAS++.
- Technical specification for integration of iBAS++ with e-GP has been prepared.
- Functional specification for EFDMS has been developed.
- Firm to assess readiness for ISO certification has been selected.
- 1200 employees of Post Offices have been paid their salary through EFT.
- Refund procedure of A-Challan system has been piloted.
- Mobile device and Technologies guideline has been drafted.
- A MoU has been signed with MOPA to get information on joining, posting, removal, posting, lien, leave, PRL, pension etc. of government employees available in iBAS++ from its Government Employee Management System (GEMS).

52. Challenges and mitigations:

The overall security environment of the iBAS++ application has been assessed against international standards and good practices and several improvements have been agreed. The work is underway to make those improvements. The rollout of the Payment and Expenditure Module for submitting all kinds of bill including vendor bills is also a challenge in terms of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). A detail stock takes of special Bank Accounts outside the TSA is a challenging task considering the spread of institutions in different sectors and differences in their governance. Online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration. To secure the transaction process, bill submission by DDOs to Accounts Office and sending electronic advice and EFT order to BB- the application of digital signature is sought from CGA. Implementing Digital Signature by all DDOs and Account Offices is a challenge. However, Digital signature functionality has already been incorporated in Expenditure and Payment Module.

53. Projects/schemes contributing to this component:

The non-ADP scheme on "Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++'' under SPFMS Program is contributing to this component. It was approved in October 2019 with total funding of BDT 25, 521 lac (US$30.3 million). The scheme is implemented by the Finance Division.

SPEMP BETF: Sub-task- Budgeting and IFMIS: Fund from SPEMP BETF supports the implementation, expansion and change management of iBAS++. A workshop was organized to discuss the PwC provided technical assistance to iBAS++ functional gap assessment (including payroll, pension and EFT) and implementation roadmap for a full-fledged IFMIS.

54. Next Steps:

- Functional Gap Analysis report on iBAS++ along with an improvement plan with implementation Road map has been submitted by PwC and validated by relevant stakeholders. The enhancement plan with more functionalities and coverage of iBAS++ to make it a full-fledged IFMIS need to be implemented in line with the PFM Action plans.

- The iBAS++ program team is mindful of the challenge of frequent transfer of employees and recognizes that continuous training on BACS and iBAS++ should be pursued as a mitigation strategy.
- Development of the interface between iBAS++ and e-GP of CPTU will be implemented before June 2023.
- Rollout of the Expenditure and Payment Module for submission of online supply, service and procurement bills in all DDO offices for online bill submission.
- Digital signature will be introduced for risky transactions on a priority basis.
- Implementation of EFT in all bills other than pay bill.
- All historical data (Loans and advances, Leave, Departmental proceedings, Audit objections) will have been incorporated against every employee in iBAS++.
- Develop an agreed access provisioning, revoking and alteration procedure for all users of iBAS++ i.e., Budget user, accounting user, backend and administrative users and the users with privilege access right, and implement the system across the government.
- To ensure information security of iBAS++, implementation ISMS across iBAS++ operations need to be completed and monitored regularly. Achieving ISO 27001:2013 by this year.
- Enhancement the data exchange facilities with Bangladesh Bank's system to get the real time TSA data.
- Assess a sample group of users if they can generate budget execution reports and use it for management decision and why the use is low.
- A detailed stock-take of all bank accounts held by all MDAs, ABs and SOEs outside TSA will be completed.
- Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Completion of data entry of the information of human resources according to approved organograms of all the organizations under budgetary central government.
- Full pledged Rollout of SAE Railway module in Bangladesh Railway.
- Incorporate all services in ACS and full rollout of the same.
- Improvement of Help Desk system by acquiring NLP based IT system.
- Develop a module to inventory, value and register fixed assets.
- Document operating procedures and improve/automate processes to support iBAS++ operations.
- Introduce commitment controls for cash management and strengthen Treasury Single Account (TSA).
- Prepare a draft report listing all processes and records in accounts offices along with automation status.
- Arrange a workshop to finalize the report with final mapping of areas and processes identified in accounts offices and manual records kept outside iBAS++.

C-8 PENSION MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Controller General of Accounts, FD	**26, 28**	**5**	

55. Objective: Government of Bangladesh (GOB) feels an urgent need to modernize the pension processing system through (i) the establishment of a dedicated pension office (ii) the use of electronic funds transfer (EFT) and (iii) strengthened accounting and monitoring systems by linking with (iBAS++). This component seeks to streamline pension processing and payment system by undertaking immediate priority and interdependent actions which are necessary for improved service delivery concerning civil servant pension. The civil servants will become the direct beneficiary of these reform initiatives.

Accounting and Reporting allow the government to keep records of the funds being used by the different entities and to have financial information for supporting budget implementation decision-making. Hence, Component 8 in the PFM action plan focuses on improving the quality and timeliness of Government-wide in-year and year-end reporting and instituting a modern internal audit function.

56. Outcomes:

- Accounting Circle-wise (Civil, Defence, Railway, Postal and T&T) centralized pension roll with EFT payment capability established.
- Pensioners' Authentication and Verification process simplified.
- Pre-retirement phase for upcoming pensioner automated.
- A Grievance Redress System (GRS) for all accounting circles (CPFOs) with defined policy and procedure including system-based complaint handling disposal system developed.
- Govt. wide Pension Reports along with concerned circle-wise Pension Reports produced by iBAS++ and displayed through concerned CPFOs' website and CGA's website.
- With the establishment of a dedicated pension management office, the Chief Accounts and Finance Officer, Pension and Fund Management (CAFO-P&FM) all pensioners have come under a uniform system. Pensioners' payment through EFT has reduced pensioners' time & cost to get a monthly pension. They can withdraw the pension from their own bank accounts/ATMs at their convenience.
- All the new pensioners categorized have been linked to the employee/payroll database and their monthly pension and allowances are paid through EFT from the first month of their retirement.
- All categories' Pensioners are now in EFT coverage under direct control and supervision of CAFO P&FM.
- Government-wide pension reports are now being produced from the iBAS++ system.
- Accurate records of GPF contributions, balances and outstanding advances for Civil, Defence, Railway and Postal Department maintained through iBAS++.
- User-end GPF Services introduced by improving online facilities for employees.
- Accurate records of PAR balances other than GPF maintained.
- In order to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable centralized processing of GP Funds transactions and recording of balances, the iBAS++ system requirements are determined. Thus, the GPF functionalities of iBAS++ have been improved.
- Government accounting policies and standards are compliant with international best practices, IPSAS-Cash.
- Credible (quality and timely) and acceptable (IPSAS-Cash compliant) Annual Financial Statements (Finance Accounts and Appropriation Accounts) automatically generated from iBAS++.
- Government-wide in-year quality reports are generated in a timely manner from iBAS++.
- Create an automated accounting environment for better asset and liability management.
- Policy makers and executives can take informed decisions by using iBAS++ generated financial and other reports.
- Develop HR with knowledge and skills necessary for an automated accounting environment and IPSAS-compliant accounting system.
- Ensuring credibility by providing timely reports (GFS and COFOG) as per the requirements of the development partners.

57. Outputs:

i) Pension:

- Two (2) Central Pension and Fund Offices (CAFO/P&FM for civil and CCDF for Defence) with defined roles and responsibilities have been established.
- Face Detection based 'Life Verification App' is developed.
- Govt. wide Pension Reports along with concerned circle-wise Pension Reports have been produced by iBAS++ and are displayed through concerned CPFOs' website and CGA's website.
- A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. A report will be produced to disseminate the findings to the concerned stakeholders.
- As a part of the development of comprehensive communication and change management strategy in order to disseminate new development, a Flyer/Pamphlet has been produced
- Face detection App for Pensioners named 'Life Verification App' has been developed.

- Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.
- Operational Manual (Draft) for Pay-Points has been submitted for finalization, and one workshop was held. The manual will be finalized after further workshop(s).
- A link for some required information such as Length of Service, Nominee Info, Bank Info, and Pay-fixation to calculate Gratuity, monthly pension, and allowances has been developed.
- After having a discussion with PIT, the draft Pension Manual is divided into two user-specific manuals named Operational Manual for Pay-Points and Pension Manual for Executive. And, necessary modifications have been incorporated in the Operation Manual as per the requirements.
- Online training on the newly developed Pension Module for all DCA, CAFO, DFAO, and UAO have been arranged.
- Awareness campaign/Workshops/Seminars/webinars for the pensioners.
- A report has been developed to identify the expected number of pensioners at a certain time in the future. This report shows the expected date of retirement, gratuity amount monthly pension, and allowances of a pensioner. These data are retrieved from the employee /payroll database.
- All BTCL pensioners are now under EFT coverage.

ii) GPF:

- Opening balance entry of GPF for civil employees is completed.
- Employee payment system after having pension has been introduced.
- GPF Automated Payment System is introduced in Mission pay-points and for Postal Department
- Various GPF Monitoring Reports for management for each circle have been produced.
- Implementation of GPF Module in CGDF and ADG (Finance), Bangladesh Railway.
- GPF Operation Manual for Pay-point.
- BGB Personnel GPF Opening Balance Entry and Approval through iBAS++ System automatically.
- Mechanism for GPF Subsidiary Ledger Debit in case of a deceased employee
- Linking GPF Account Slip with CAFO/Pension and Fund Management website for displaying GPF information
- Comprehensive GPF Status Report has been developed.
- PL Account (Ration) Management has been developed with the necessary Ledger and Report
- Subsidiary ledger of Govt. employees is created in iBAS++.
- Online Account Opening/Nominee Change option introduced.
- Control Ledger at Central Level, Pay-point level (at CAFO-P&FM) have been prepared.
- Reports for GPF monitoring have been developed.

iii) Year-end Fiscal Reporting:

- IPSAS-Cash compliant formats for Finance and Appropriation Accounts have been approved by the CAG and the Honorable President respectively. The new formats have already addressed the gaps of past reporting formats in comparison with IPSAS Cash.
- Finance Accounts for FY 2018-19, FY 2019-20, and FY 2020-21 generated from the iBAS++ system in the new format.
- Appropriation Accounts (Civil) are available in the iBAS++ system in the new format for FY2018-19, FY 2019-20, and FY 2020-21.
- Monitoring reports to examine the accuracy and completeness of Appropriation Accounts are available in IBAS++ Accounting Module.
- IPSAS compliant format for Appropriation Accounts (Defence) has already been approved by OCAG and FY2018-19, FY 2019-20, and FY 2020-21 Appropriation Accounts are available in iBAS++.

iv) In-year Fiscal Reporting:

- Trial balance at GOB level, Ministry level, and pay point level has been prepared to check the primary accuracy of accounts and available in iBAS++ since FY 2018-19.

- To ensure data completeness and accuracy from FY 2015-16 to FY 2019-20 (five years), the Green iBAS database, iBAS COA1 database, and iBAS++ database was updated.
- Several discrepancies in transaction recording processes of iBAS++ system has been identified and shared with BACS Scheme for checking gaps in the system back end.
- 10 reports have been developed for DDOs and are available in the Budget Execution Module of iBAS++.
- 2 reports have been developed for FD and are available on the Finance Division website.
- Several new management & Monitoring reports developed for CGA & CAFOs.
- Clearance processes for advance/suspense accounts reviewed and bottlenecks identified.
- Month-end and year-end procedures reviewed and suggested updates shared with the BACS team.

v) IPSAS (Cash):

- IPSAS Gap Analysis reports considering current context (Finance Accounts and Appropriation Accounts before FY 18-19) & National Standards (Account Code and Accounts Manuals) comparing with IPSAS Cash with necessary recommendations submitted to the CGA office.
- A policy document considering IPSAS Gap analysis reports has been produced.
- IPSAS certification program has already been initiated and 36 officials got IPSAS Certificate.
- Draft IPSAS training module has developed in order to conduct in-house training program.

vi) Account Code and COA Manual:

- A draft Chart of Accounts (COA) Manual providing explanations of economic codes incorporating definitions, examples, exceptions, and legal references has been prepared to facilitate the proper recording of transactions.

vii) GFS & COFOG:

- GFS report backlog from FY 2016-17 to FY 2020-21 (5 years) has been submitted and accepted by IMF.
- Primary GFS report for FY 2021-22 submitted to IMF.
- Primary first Quarterly GFS Report of FY 2022-23 has already been submitted to IMF.
- System Requirement Specifications (SRS) for automation of GFS reports (quarterly and annually) provided to BACS Scheme for deployment in iBAS++.
- System Requirement Specifications (SRS) have already been deployed in iBAS++ and now, Quarterly and Annually GFS reports are being generated automatically from iBAS++.
- Draft GFS Handbook prepared and discussed during IMF TA Mission in September 2022 and also shared with IMF advisor to have his remarks.
- GFS Data Revision Policy have been developed and IMF September TA mission has also gone through this policy and provides positive expression.
- GFS Training for 40 officials has already been conducted with the help of IMF.

58. Challenges and mitigations:

- The physical presence of pensioners requires once a year for life verification. It is a bottleneck especially when the pensioner becomes not available to present at the Accounts Offices due to illness, living far away/abroad, or other reasons. To mitigate the challenge of the physical presence of the pensioner, the implementation of face recognition through a mobile application is in process. The program is facing implementation challenges as an experienced vendor in such a field is very limited. As a result, the pensioner's NID is not automatically deactivated from the payroll database as there might be some pending claims of the pensioner as an employee such as arrear.
- Maintaining accurate records of GPF contributions, balances and outstanding advances for all accounting circles become challenging due to different GPF payment modality. To mitigate this challenge, some tailor-made functionalities for each circle have been introduced in iBAS++.
- Providing end user new facilities to employee needs training for smooth use of iBAS++ menus. In order to mitigate this, dissemination training/workshop have been arranged.

- For GPF balance update, subscription entry is made for the months prior to DDO module enrolment in iBAS++. Correction for Erroneous entry of advance withdrawal for the months prior to DDO module enrolment in iBAS++ is time-consuming.
- Generation of Control ledger at Central (CAFO-P&FM) level takes too much time as closing balances of GPF are neither stored at an individual level nor Pay-point level. Closing balances are generated by calculating each individual opening balances, subscription/refund, withdrawal, and interest. Redesigning of database storing modality is required.
    - Absence of IPSAS-Cash-based accounting policy for BCG.
    - Lack of adequate knowledge about IPSAS-Cash and other IPSASs requirements.
    - Proper mapping between iBAS++ and different reports of IMF i.e., GFS Report and COFOG.
    - Not enough skilled personnel on General Financial Statistics Manual.

59. Projects/schemes contributing to this component:

a. ***Scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting":*** The non-ADP scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting" under SPFMS Program is contributing to this component. It was approved in October 2019 with total funding of BDT10, 164 lac (US$12.1 million). The scheme is implemented by the CGA and Finance Division. This scheme includes a total of 6 DLRs under DLI-5 and DLI-8. Among those all DLRs under DLI -5 are fully achieved and DLR-8.3 is in progress.

60. Next steps:

- Bring pensioners of Postal Department and BTCL under EFT coverage
- Develop Thumb Impression based life verification and authentication
- Disseminate the processes to stakeholders by arranging training, workshop and by using print and electronic media.
- Manual PPO and D-Half formats will be converted to electronic format
- All Information of a pensioner will be captured from Payroll and Pension database for generating electronic PPO (e-PPO) and Disbursement Half (d-Half)
- Establish facilities for pensioners of special need at all CPFOs
- Establish a separate women's counter in all CPFOs
- Pensioner Identification Card for all pensioners provided.
- Automation of pre-retirement phase to produce pension related documents from iBAS++
- Pensioners, sanctioning and monitoring authority, pay-points, concerned CPFOs will be integrated in Online Pension Tracking and Monitoring System (**OPTMS**)
- Make reports available to concerned executive authority, pay-points, CPFOs and Head of the Accounts.
- Identify the delayed cases and create monthly, periodic, yearly management reports of backlog pensioners and make effective link with concerned CPFOs website
- Develop Nominee information capturing process in Pension database to streamline and reduce the delay of family pension sanction and payment process
- Develop a centralized, common shared web-based pension data base trigger in iBAS++ to simplify and reduces delayed family pension cases
- Ensure widow access to pensions by targeting an 95% reduction in delayed family pension cases (compared to a 90% reduction in all delayed pensions cases)
- Ensure that 100% of new female pensioners (as well as 100% of new male pensioners) are paid through EFT
- Finalization of Draft Pension Manual (Operational Manual for Pay-Points).
- Finalization of Draft Pension Manual (Manual for Executive).
- Arrange workshops on the Operational Manual.
- Arrange workshops on Manual for Executive.
- Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining the pensioner database and generating e-PPO for pensioners.

- In order to ease the life verification process and update the pensioner database, develop an image capturing mechanism using the webcam.
- System-generated monitoring tool will be incorporated in Pension Module to identify the backlog cases
- A joint survey report will be produced to disseminate the findings regarding Pension Backlog to the concerned stakeholders.
- Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario
- Prepare a Communication Strategy Paper/Handbook.
- Arrange Training/awareness program for the Executive Departments.
- Advertise achievements through newspaper / electronic media/ rally/flyer/pamphlet etc.
- Arrange workshops/seminars/webinars for the pensioners.
- Produce annual Control Ledger and individual Sub-Ledger for Defence, Railway and Postal Department.
- Provide user-end GPF Services by improving online facilities for employees including Lien and Deputation by providing enhanced access to iBAS++ system for end user.
- Revisit rules and propose changes in existing provisions of GPF Rules 1979 addressing contemporary issues and conforming to changing IT scenario.
- Develop GPF Data Quality Improvement Mechanism by identifying loopholes, issues and gaps that resulted in inaccurate GPF balances and by establishing control mechanism in system for avoiding future error.
- Provide direct payment mechanism to nominees in case of deceased employee.
- Develop different types of Public Accounts Ledgers such as PL Account (Ration) Ledger, Contractors Security Deposit Ledger, Court Deposit Ledger, Land Acquisition Ledger etc.
- Develop mechanism for capturing accounting information of above-mentioned ledgers
- GPF Module will be implemented fully for CGDF and ADG (Finance), Bangladesh Railway.
- Arranging further workshops to finalize GPF Operation Manual after incorporating recommendations and suggestions
- Linking iBAS++ generated Sub-ledger with CAFO, Pension and Fund Management Website.
- Online Final Payment Authority request and approval (from Executive end directly to accounts office) for GPF final payment will be done
- Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming to changing scenarios.
- Develop a business process for ensuring an audit trail of individual balances and balances included in the annual report.
- Develop a pay-pointwise yearly report for calculated profit amount.
- Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.
- Develop a final payment eligibility report.
- Creation of Individual Ledger for Contractors' Deposit.
- Creation of Land Acquisition Register.
- Develop GPF Application Trackers on a weekly basis.
- Develop an employee query management mechanism for GPF.
- Organize dissemination workshop on new formats of Finance and Appropriation Account.
- Examine and redesign general ledger accounts, control ledgers, and personal ledgers in iBAS++ for different segments of BACS.
- Update General Ledger (GL) based Transaction Recording process in iBAS++ System
- Effective reconciliation among Budget Preparation Module, Budget Execution Module, Accounting Module (including sub-modules) of iBAS++.
- Develop processes for recording assets and liabilities accurately
- Rationalization of Monitoring and Management reports of CGA
- Update and develop monitoring and management reports for CGA, CAFO (including departmental CAFOs), CGDF and ADG (Finance) Bangladesh Railway.

- Develop reporting requirements of DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects
- Develop procedures for streamlining advance/ suspense accounts.
- Develop time-bound action plan for CGA for timely finalization of Appropriation Accounts and Finance Accounts.
- Establish efficient month and year end accounts closing processes.
- Ensure monthly reconciliation process and develop reconciliation reporting format of related PL ledger with ERD, DMW and BB.
- Develop Procedural Handbook for AFS.
- Develop sub-module for Bangladesh Railway and Bangladesh Postal Department to generate automated Pro-forma accounts.
- Develop a format for disclosure of guarantee liability in the notes of finance accounts.
- Develop a IPSAS Cash compliant Account code including accounting policy for BCG and organize a workshop on the draft Account Code to finalize the Account Code.
- Finalize BACS CoA manual after having feedback from different stakeholders.
- Finalize handbook on GFS and Revision Policy.
- Submission of annual GFS data to IMF on a regular basis.
- Develop training manual and training materials and organize In-house ToT on IPSAS and government accounts.
- Continuing Professional training for IPSAS Certification.
- Generate COFOG-based reports from the iBAS++ system.

C-9 STATE-OWNED ENTERPRISES' GOVERNANCE

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
SOE Wing & SOE Monitoring Cell, FD	**29 – 33**	**6 & 7**	

61. Objective: State-Owned Enterprises (SOEs) play an important role in shaping the economic development of the country. The contribution of SOEs to GDP, value addition, employment generation, and revenue earning is very important. SOEs provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction, real estate, etc. The objectives of the scheme are to improve the understanding of appropriate authority about SOEs' debt and their contingent liabilities to ensure transparency, better managed and closely supervised SOEs; and to strengthen the oversight and performance monitoring of SOEs which will ultimately benefit to improve performance, reporting, and public disclosure of the SOEs/ABs.

62. Outcome:

- The Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs including the reporting templates has been approved by the Senior Secretary, Finance Division, and GO has been issued;
- Independent Performance Evaluation Guidelines (IPEG) of SOEs/ABs have been approved by Senior Secretary, Finance Division and GO has been issued. The Independent Performance Evaluation Committee (IPEC) and ERT (Evaluation Research Team) have been formed;
- 99 SOEs and ABs published and uploaded their Audited Financial Statements of FY 2020-21 in their respective website and FD website.

63. Outputs:

- The approved DCL and IPE templates have been converted to Excel format for interim data collection and processing;
- Letters have been issued to 166 SOEs/ABs to publish and upload their Audited Financial Statements of FY 2021-22 by February, 2023 in their respective website as well as FD website;

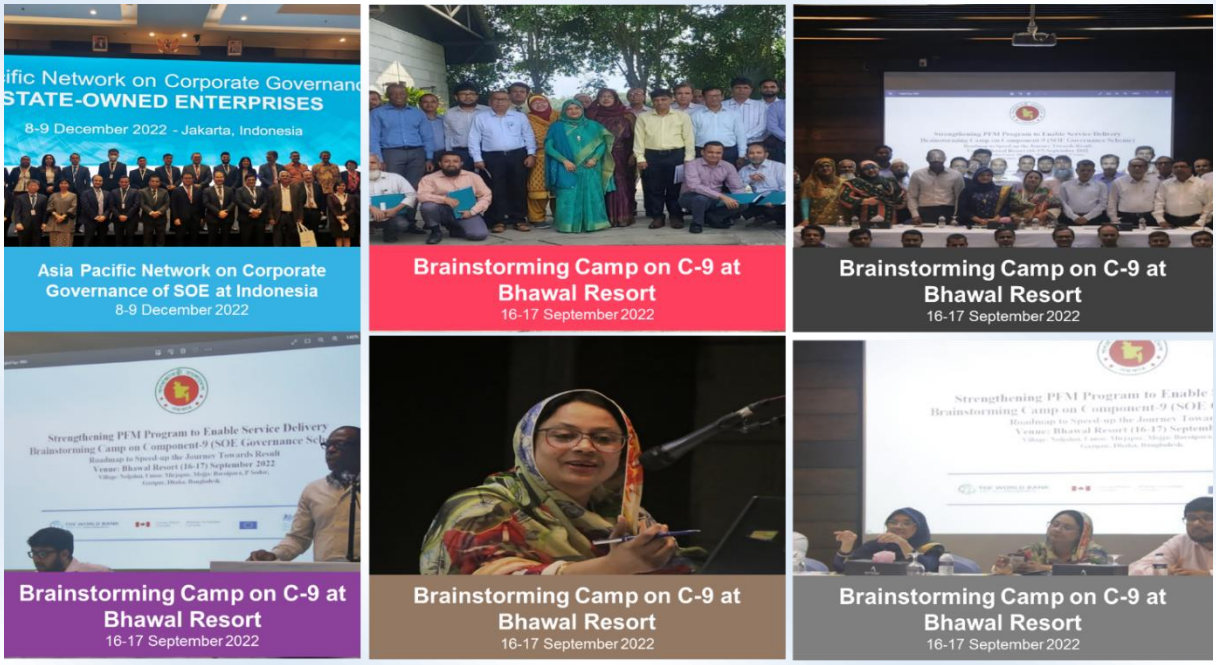
- 118 SOEs and ABs have published and uploaded their Audited Financial Statements of FY 2021-22 in their respective website and FD website;
- Hardware Requirement for SOE database has been identified and finalized. Functional Requirement Specification (FRS) has been prepared;
- To prepare the statement of debt and contingent liabilities and fiscal risk assessment, on pilot basis, 10 SOEs and ABs were selected;
- Officials of the selected 10 SOEs and ABs were given hands on training regarding the filling-up of the forms of The Procedure to Regulate the Debt and Contingent Liabilities of SOES and ABs;
- Data on debt and contingent liabilities and other financial indicators of the selected 10 SOEs and ABs were collected through the forms of The Procedure to Regulate the Debt and Contingent Liabilities of SOES and ABs and entered into database;
- Based on the collected data, the statement of debt and contingent liabilities and fiscal risk assessment of the selected 10 SOEs and ABs for the FY 2020-21 has been prepared;
- Data on debt and other financial indicators of additional 85 SOEs and ABs were collected from their Audited Financial Statements (AFS) uploaded on the website of FD and were being entered into database;
- Training module on DCL has been prepared;
- To develop SOE database, workflow design and workflow of DCL module development and workflow design and module design of IPE has been completed and IPE module development is in progress. Financial and non-financial data collection forms of DCL module development have been completed. Prototype development of the Budget module is in progress;
- A training for the Monitoring Cell officials and consultants was held on iBAS++ and BACS. The participants have been oriented with the BACS to accommodate SOE reporting and details of iBAS++ system;
- Draft report on SOE Legal Framework of Bangladesh has been prepared;
- Evaluation Research Team (ERT) has been formed comprising officers and consultants of the Monitoring Cell, Finance Division to conduct the IPE of selected SOEs/ABs;
- ERT has prepared the draft IPE Reports of selected 10 SOEs/ABs for submission to IPEC for finalization; and
- 3rd IPEC meeting was held on 13th November and IPE Report of Bangladesh Power Development Board has been finalized by IPEC.

64. Projects/schemes contributing to this component:

a. **Scheme on "Strengthening of State-owned Enterprises' Governance":** GOB has approved the non-ADP scheme on 'Strengthening of State-owned Enterprises' Governance' of BDT 13,356 Lac (US$ 15.90 million) on 23rd December 2020 and has a deadline of 30 June 2023. The scheme is being implemented by the SOE wing

and Monitoring cell of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 8 DLRs under DLI-6 and DLI-7. Among those DLR-7.1 and 6.1 is fully achieved. DLR 6.2 have been sent for verification to the third party (PWC) and the remaining DLRs are in progress.

b. **SPEMP BETF: Subtasks- State-Owned Enterprise Governance:** Supported by BETF, one official from MC participated in the 15th Meeting of the Asia Network on Corporate Governance of State-owned enterprises in Indonesia held on 8-9 December, 2022. A brainstorming Camp on C 9, Roadmap to speed up journey towards results, was organized by BETF at Bhawal Resort, Gazipur, on 16-17 September. All the officials of Monitoring Cell (MC, consultants of SOE Governance Scheme and WB representatives attended the workshop. A work-plan of 55 days was prepared in the workshop. A follow-up meeting was held after the targeted of 55 days on the progress of the work-plan.



65. Challenges and Mitigation: Timely collection of financial and non-financial data from the SOEs/ABs in the newly developed reporting templates may be a challenge. SOEs' and ABs' officials and other stakeholders need to be trained. Ensuring the Financial Statements of SOEs and ABs prepared and audited within six months of next fiscal year is a challenge. Sensitization and awareness build up may mitigate the challenge. Some of ABs don't have legal compulsion to perform commercial audit rather than CAG audit. So, they conduct CAG audit. Categorization of SOEs and ABs may be prepared and meeting may be arranged. Capacity building will be needed to implement the DCL procedure. Reconciliation of previous data on debt may be challenging. Foreign training for the officials of SOE Monitoring Cell is being delayed due to travel restriction. No sooner than lifting the travel restriction, steps will be taken to conduct foreign training. A local training plan is under preparation. After approval of Training plan, local training will be started in the full swing. The Code classification of SOEs and ABs and mapping and aligning those code classification with BACS may be challenging, however, cooperation from iBAS++ team will overcome the challenge.

66. Next Steps: Meetings and workshops with Line Ministries/Divisions and SOEs & ABs on AFS, IPE report and other reports will be arranged. SOE conference will also be organized with the stakeholders. The IPE reports of selected SOEs/ABs will be finalized by IPEC. Reward ceremony will be arranged for the best performing SOEs and ABs. 10 more SOEs/ABs will be selected to conduct IPE for FY 2022-23. Debt and contingent liabilities statement will be prepared for 100 SOEs as per DCL Procedure. A database for SOEs and ABs with financial and non-financial information integrated with manpower, TO&E, budget, debt and contingent liabilities, performance evaluation will be developed. Functional Requirement Specification (FRS) of Budget Management of SOEs and

ABs will be prepared. The Under-performing SOEs and ABs will be identified and a list of underperforming SOEs will be prepared. Performance improvement strategy will be prepared for underperforming SOEs after reviewing the audited financial statements and other financial and non- financial information/documents of SOEs.

C-10 FINANCIAL REPORTING (INTERNAL AUDIT AND AUDIT FOLLOW-UP)

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Expenditure Management Wing, Finance Division, Ministry of Finance	**36**	**9**	

67. Objective: Internal Audit in the public sector refers to the independent and objective assurance of the operations, programs, and functions of government entities at all levels. The goal of internal audit is to provide assurance and add value to the organization by identifying risks and recommending improvements to enhance the effectiveness and efficiency of operations. In the public sector, internal audit plays a critical role in promoting accountability, transparency and good governance. Internal auditors work closely with government officials to assess and evaluate the effectiveness of internal controls, risk management processes, and compliance with laws and regulations. Internal Audit Scheme was initially planned to start in 2019 but due to some *differences of opinion* regarding implementation rotation either in the Ministries or in the departments. But it was delayed as the Covid pandemic situation has affected the progress of this scheme. It's been a challenge in Bangladesh to introduce Internal Audit in public sector. If look back in 2009, there is Public Money and Budget Management Act which states that one of the duties and responsibilities of the Principal Accounting Officer (PAO) shall be "To ensure efficient and transparent financial management and internal control processes at the relevant Ministry or Division or other Institution". Internal audit will assume responsibility for periodically evaluating internal control operations to identify weaknesses and recommend corrective measures. The general mandate for the establishment of the internal audit was communicated through more specific instructions from the Finance Division's memo No. MF\FD\B-1\budget (04) \2005\1803 dated 22\08\05. However, a formal internal audit function has not been established. Only a few Ministries have an IA function, and these are not adequately staffed with qualified auditors. The IA manual that was developed under the Strengthening Public Expenditure Management Program has not been effectively used. Even the 2015 PEFA report identified weaknesses within the IA function. The weaknesses include the non-existence of systematic audit plans and audits are primarily post reviews on a compliance basis and not on a risk basis. Efforts have been made to establish IA Units in the Ministries and departments. Finally, under the SPFMS program Finance Division has agreed to include IA functions in the public sector as part of the PFM reform because internal auditing primarily provides an independent objective opinion to the Head of the Department/ Government Office.

The overall objective of the scheme is as follows: To establish a modern internal audit function in selected large spending and high-risk departments as part of internal controls using risk-based audit methods concentrating on systemic issues and providing independent and objective advice to management, and to establish a system for carrying out annual procurement post reviews and follow up of actions recommended for improving procurement and contract management.

68. Outputs:

The following is the list of activities performed during July 2022 to December 2022:

a) 3rd Validation workshop on Draft Internal Audit Charter and RBA Manual (06 July 2022):

A validation workshop chaired by Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme was held on the Draft Internal Audit Charter and Risk Based Audit (RBA) Manual, which was prepared by the Senior Consultants of IA Scheme. The Chief Guest of this Validation workshop was Mr. Md. Nurul Islam, Controller General of Accounts (CGA). In the validation workshop officials from ICAB (The Institute of Chartered Accountants of Bangladesh), IIAB (The Institute of Internal Auditors Bangladesh), FRC (Financial

Reporting Council, Bangladesh), SMC, Sonali Bank, Standard Chartered Bank, participated and provided their valuable feedback through open discussion session.

In this workshop, the Senior Consultant of IA Scheme, Mr. Emadul Hannan had presented and discussed various important aspect of Draft Internal Audit Charter and RBA Manual. After the presentations the participants provided various important feedback and recommendations on the Draft Internal Audit Charter and RBA Manual through an open discussion session.

b) Final Review Workshop on the observations and recommendations of Post Procurement Review Report findings (FY 2019-20 & 2020-21) (24 August 2022, 6 October 2022 & 22 December 2022):

A series of workshops were held on the Post Procurement Review findings (FY 2019-20 & 2020-21) on 24 August 2022, 6 October 2022 and 22 December 2022 respectively at the conference room of Expenditure Management wing of Finance Division (Room no 1515, Level 14, Building 11, Bangladesh Secretariat). Mr. Kabirul Ezdani Khan, Additional Secretary, (Budget & Expenditure Management, Finance Division, MoF) and PIT Head presided over the workshop while Ms. Nazma Mobarek, Additional Secretary, Finance Division, Ministry of Finance and NPD of SPFMS program was present as the chief guest in this workshop. Various relevant officials and consultants who are involved in the procurement of various components of SPFMS program participated in the workshop.

In this workshop, the Senior Consultant (Procurement) of IA Scheme Mr. Md. Nasir Uddin presented and discussed the final review report of post procurement review of SPFMS program. The participants actively took part in an open discussion and provided their valuable feedback.

c) Seminar with the Top On "Actions taken by the Internal Audit Scheme & its future plan and The Draft Internal Audit Charter & Risk Based IA Manual." (18 September 2022):

The "Scheme on Internal Audit & Audit follow up" organized a seminar on 18 September 2022 on "Actions taken by the Internal Audit Scheme & its future plan and the Draft Internal Audit Charter & Risk Based IA Manual". It was held in the Conference Room of Finance Division. The Senior Secretary, Finance Division, Ms. Fatima Yasmin presided over the seminar.

Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme was the Keynote presenter during the seminar. The Comptroller and Auditor General, Bangladesh, Mr. Mohammad Muslim Chowdhury attended the seminar as the Chief Guest and provided his valuable feedback at the different stages during the session. Senior Secretaries and Secretaries from different Ministries/divisions concerned with Internal Audit participated in the seminar as Panel discussants. They were Mr. Kazi Wasi Uddin, Secretary, Ministry

of Housing & Public Works; Mr. Mohammed Mezbah Uddin Chowdhury, Secretary, Local Government Division, Ministry of Local Government, Rural Development and Cooperatives; Dr. Md. Anwar Hossain Howlader, Secretary, Health Services Division, Ministry of Health and Family Welfare; and Mr. A B M Amin Ullah Nuri, Secretary, Road Transport and Highways Division. Respected Director General (DG), Chief Engineer of Five high Spending Departments (DGHS, DPE, RHD, PWD, LGED) including representatives from the World Bank were present and delivered their valuable comments and thanked for implementing the Internal Audit activities.

d) Training cum Workshop for Capacity Building on "Internal Audit Charter & RBA Manual" (24 November, 27 November and 28 November 2022):

A three days long Training-cum-Workshop for Capacity Building on the Internal Audit Charter and Risk Based Audit Manual was held for the respective officials from the high-spending departments and their controlling ministries/divisions. Total of six sessions (two sessions each day) were conducted by the senior consultants of the IA scheme of SPFMS Program. During these three days long capacity development sessions, the resource persons covered the following important aspects of the IA Charter and RBA Manual:

- Session 01: IA Charter, Principles, Standards & Code of Ethics;
- Session 02: IA Manual- Chapter 1 & 2 (Audit Strategy, Plan, Risks etc.);
- Session 03: IA Manual- Chapter 3 (Audit Execution, Audit Team Formation, Sampling, Test Procedures Obtaining/gathering information/evidences etc.);
- Session 04: IA Manual- Chapter 4 (IA Reporting, IIA Standard, Contents of Audit Report, Drafting Audit Report, Escalation of Disagreement etc.);
- Session 05: IA Manual- Chapter 5 (IA Follow-up of Audit Report, IIA Standard 2500, Comments on the Audit Findings, Reports of Follow-Up Status etc.);
- Session 06: IA Manual- Chapter 6 & 7 (Documentation, Quality Assurance etc.).

In the training-cum-workshop, 21 officials from the MDAs (Roads and Highways, Public Works, Local Government, Health Services and Primary Education) participated and provided their valuable feedback on various topics of the IA Charter and RBA Manual through open discussion and evaluation.

At the end of the training, Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme along with Ms. Saima Shahin Sultana senior Program Executive & Coordinator (Coordination Scheme), SPFMS Program jointly handed over the Certificates of Appreciation to the respective participants.

e) Workshop on "Review and revision of Scheme Documents with a view for extending the period of Internal Audit and Audit Follow-up Scheme from July/2023 to June/2027" (31 December 2022):

The Finance Division, Ministry of Finance is conducting various activities to implement a dynamic, modern and technology-based public financial management system in Bangladesh. In continuation of this, several activities are ongoing to digitize and strengthen the government financial management system which is being implemented through the SPFMS program. The 'Scheme of Internal Audit and Audit Follow-up' under this SPFMS program is a change management approach. At present, the scheme implementation period is from September 2021 to June 2023 and a preliminary decision has been taken to extend the duration of the scheme up to June 2027. In this regard, an in-depth review of activities/ tasks, plans etc. needed to be intimated with all the relevant personnel of the scheme. For this purpose, a day-long workshop was organized on 31 December 2022 at the conference room of Heritage venue of Narsingdi with the participation of the PIT Head, PEC, PIT members of the Scheme, Senior Consultants, ISC and Junior Consultants to review and finalize the draft of the scheme document. The Program Executive and Coordinator (PEC) Mr. Md. Rafiqul Islam, SPFMS Program delivered a PowerPoint presentation highlighting the current progress and activities of the IA scheme and later he discussed the restructuring areas with the participants.

f) Internal Audit Charter & Risk-Based IA manual: As per DLR 9.1 of the scheme document, the Model Internal Audit Charter and the Risk-based Internal Audit Manual have to be issued by the Finance Division. Accordingly, the Internal Audit Charter and Risk-based Internal Audit Manual have been prepared by the Senior Consultants of the IA Scheme. PIT members gave some observations on the drafts and the Senior Consultants revised the Charter and Manual accordingly. The IA charter and RBA manual have already been placed for approval by the competent authority of the Government. In addition, PIT has decided to produce

the Bangla version of IA charter & manual along with English version. Senior Consultants of IA Scheme are now preparing the Bangla version of the charter & the manual. PIT members are monitoring the progress in this regard.

g) **Procurement Post Review (FY 2021-22) of SPFMS Program:** Senior Consultant (Procurement Specialist) has already completed the post procurement review of 07 schemes under the SPFMS program for the FY2019-20 and 2020-21. It is now in the process of getting final approval and later on the findings of procurement post review will be submitted to the Central Procurement Technical Unit (CPTU). Meanwhile, the Sr. Consultant (Procurement) of IA scheme has already started working on the Post Procurement Review for FY 2021-22.

h) **Capacity Building on Internal Audit Charter and the RBA manuals:** Initially PIT planned to arrange three training-cum-workshops for capacity building on "Internal Audit Charter & RBA Manual". Duration of training was planned for three consecutive working days. First of such trainings was arranged on the 24th, 27th & 28th NOV 2022 in the SPFMS program office with the participation of the officials five large spending departments: Roads and Highways Department, Public Works Department, Local Government Engineering Department, Directorate General of Health Services and Department of Primary Education. The officials of the controlling ministries/divisions of those five departments were also included in that training. The second training is scheduled to be held on the 2nd, 3rd and 4th January of 2023. The training will be held at the Finance Division for the selected officials of the Finance division and five ministries/divisions which are the controlling ministries of the above-mentioned departments. The third training will be held in one of the five departments separately.

i) **Other Activities**

A good number of training and workshops on Internal Audit have been organized to sensitize and develop capacity of the officials of the Finance Division, five large spending departments and their controlling ministries. More seminars/workshops/trainings have been planned to be conducted in the days to come. A training module on Internal Audit has also been prepared. It has also been planned that a module on Internal Audit would be introduced in the flagship training program (i.e., FEEM) of the Finance Division.

j) **Submission of Documents:** During the period from July 2022 to December 2022 the following reports/ documents have been prepared and submitted for approval from competent authority:

69. Projects/schemes contributing to this component:

a. *Scheme* on Internal Audit and Audit Follow-up:

The incremental cost for this Scheme on Internal Audit and Audit follow-up is estimated at US$ 5.5 million/Taka 4,620 Lakh. The expenditure is adequately planned to achieve the scheme's objective. Professional services and training together represent 74% of the scheme cost estimate which reflects the substance of the reform activities especially establishing a modern internal audit function in the government towards establishing a well-functioning Internal Audit arrangement in Ministries/ divisions/ Agencies. This scheme includes a total of 4 DLRs under DLI-9 and all are in progress.

70. Next steps:

- Preparation of Bangla version of the IA Charter and Manual;
- Develop a details execution plan for successful implementation of the IA Charter and Manual in the respective departments;
- Upon receipt of the approved Charter and Manual, copies of the same will be sent to PAOs and Head of the Departments;
- Upon receipt of the approved Post Procurement Review reports (FY 2019-20 & 2020-21), copies of the same will be sent to CPTU;
- Recruitment of IT Consultant;
- Meeting/Training/Workshop/Seminar/Exposure Visit for concerned officials/ Stakeholders, especially on IA Charter & RBA Manual;
- Conduct Post Procurement Review and Training/ Workshops, especially for other concerned Programs/ Projects of FD;
- Arrange Seminar for respected PAOs & DGs/ Chief Engineers;
- Draft Reports/ Documents Approval by the Hon'ble Sr. Sec, Finance Division;
- Provide Logistic and Technical Support to Internal Audit Unit (IAU) of 5 Departments;
- Arrange Comprehensive program for Capacity Building on Manual at 5 Departments; Select 2 (two) Departments for Internal Audit options.

C-11 STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
OCAG	**37-40**	**-**	

71. Objective: Constitutional framework and are mandated with the onerous responsibility of ensuring through an audit, a sound public financial management system in our country. As an important aspect of the PFM cycle to make the budget-holders accountable for the use of public funds and strengthen citizen engagement the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and ascertaining whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) is the head of the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of the audit of all government accounts, public enterprises, statutory public authorities, and local bodies as well as financial statements. The institution of CAG and its officers have been proven to be useful partners in the financial management of the country. They lend credibility to the public sector's financial operations by remaining a watchdog. They fuse together the global practices and the local realities. In an aspirational country like ours, audit plays a very important role in ensuring that the government expenditure achieves value for money and the receipts are assessed, collected, and accounted for correctly. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on strengthening the audit capacity of the office of the CAG to carry out risk-based audits by adopting international standards and best practices align with the county

perspective by using the benefit of information technology. Mandated by The Constitution of the People's Republic of Bangladesh, the office of the Comptroller and Auditor General (OCAG) promotes Good Governance, Accountability and Transparency by providing high quality audit reports on the Public Accounts of the Republic and of all courts of law and all authorities and officers of the Government. As the CAG, in the exercise of these functions is not subjected to the direction or control of any other person or authority, it develops confidence amongst public at large and provides independent assurance to the stakeholders viz., the Parliament, the Executive and others that public funds are being used efficiently and for the intended purposes.

72. Outcomes:

- CAG Approved and issued the Strategic plan 2021-25 for OCAG under the consultation of IDI (INTOSAI Development Initiatives) and the Operational plan for the year 2022-23 of OCAG is issued.
- CAG's issued governance framework comprises both, legal framework and operational framework. While the legal framework consists of CAG's mandate and the statutory principles which are binding for the auditor and the auditee, the operational framework engulfs all auditing standards, instructions/guidance issued with an operational focus in a hierarchical order. Under the leadership of CAG himself has been working to update the existing legal framework to align with the latest international standard, worldwide best practices, and country perspectives. OCAG already promulgated Bangladesh Government Auditing standards, Code of Ethics, Compliance and Financial Audit guidelines, and Quality Control system of OCAG. The Performance Audit Guidelines and Office procedural manuals and Practice notes, etc. are under the process of updating. Furthermore, the updating of Account Code Volume 1 to 4 in line with recent reform and status is under consideration of CAG as a constitution-provided sole mandate.
- To enhance the capability to audit in the IT environment and to cope with the modern digitalized financial management the full functioning AMMS software is inevitable. OCAG decided to develop AMMS 2.0 the updated version of previous AMMS and FRS, TDD and ToR prepared with the help of WB administer TAs appointed consultants. After finalizing all required bidding documents OCAG contracted a reputed Bangladeshi software firm to develop AMMS 2.0. A dedicated team of OCAG is working closely with the firm to develop fully functioning AMMS 2.0 for the smooth operation of auditing and proper monitoring. This system will create an interface to Parliament (PAC) and all responsible parties (auditee's organizations) so that all communication can be done through AMMS 2.0 to avoid the clumsy process of settling audit observation and sound PFM. Finally, AMMS 2.0 is developed and Inaugurated in 23 November of 2022 by CAG. Now all 17 audit directorates are using AMMS 2.0 in all stages of Audit.

73. Outputs:

- As per the constitution CAG Bangladesh approved the new format of appropriation accounts for Civil, Defense for the republic of Bangladesh and appropriation accounts for Railways, and Postal are under review.
- CAG submitted 53 Audit report to honorable president on 19.09.2022 and all reports tabled before parliament in the 20th session on 01.11.2022.
- OCAG from its own arrangement has already developed an Audit Observations archiving management software to archive all the audit observations and prepare management reports and follow-up actions from 1971-72 to date. Already 100% of previous audit observations (3 lacs approx.) and related documents (more than 16 lacs) are scanned and validated in the Archiving system. Now Audit Observations archiving management software now merged in AMMS 2.0 as audit respiratory so that user only use one system.
- The professional certification of auditors has commenced with EU funded TA. EU Funded TA will support 120 auditors CIPFA and 50 Auditors form CISA by providing necessary training and financial support for examination.
- For smooth operation human resources and staff planning OCAG already developed HR software in accordance with newly adopted HR Policy. Now HR software is operationalized.
- OCAGs dedicated team and World Bank team are working together to prepare program documents, technical notes, fiduciary analysis for additional financing of 25 million USD with SPFMS.

- OCAG signed a memorandum of Understanding with ICAB (Institute of Chartered Accountants of Bangladesh) on 05 December 2022.

74. **Challenges and mitigations:** The main challenge faced during this period is the new normal situation after the outbreak of COVID-19. EU-funded TA work plan has been finalized and implementation already started but with the COVID-19 pandemic situation, the phase is slow and hiring sufficient consultants has also been delayed. Due to insufficient international consultants and frequent changes the implementation is hampered. The selected official for professional courses (i.e., CIPFA, CIA, and CISA) has to work full time in the office simultaneously with a study which is the main challenge for success in professional courses. To provide sufficient time and focus to study OCAG plans to offer work flexibility. To implement AMMS 2.0 and cope with a modern system of auditing in an automated environment OCAG approached to World Bank through ERD and FD approached a PforR. Besides, In the PFM action plan, there are many important activities and sub-activities have been identified which need to be implemented, but due to the absence of concrete assistance from any development partners, OCAG is facing challenges to proper implementation of the PFM action plan. So OCAG now is communicating World Bank for PforR projects through the Finance division and ERD. Now the program preparation stages are going on. OCAGs dedicated team and the World Bank team are working together to prepare program documents for approval.

75. **Projects/schemes contributing to this component:**

a. **SPEMP BETF- Sub-tasks- Accountability:** One international consultant named Mr. William was recruited under a technical assistance of SPEMP BETF sub task in 2020 for the duration of 03 months. Due to COVID 19 pandemic he worked virtually under supervision of OCAG and in 3rd IPEC meeting was held on 13th November and IPE Report of Bangladesh Power Development Board has been finalized by IPEC. Senior consultant of financial reporting scheme of SPFMS and CGA PIT. He delivered a policy implementation paper on IPSAS compliant financial reporting based on gap analysis reports provided by senior consultant of financial reporting scheme of SPFMS. Later on, he also delivered an IPSAS Cash complaint draft format of Finance accounts to CGA.

b. **EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):** EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The EU-funded TAs Financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program started from September 2020 and have a closing date of June 2023. After the inception period, the assigned consultancy firm and Key Expert prepared and submitted a work plan for the OCAG. The OCAG reviewed and agreed with the work plan and the implementation has been started. With regards to components with OCAG, the main activities will focus on: (i) audit planning and methodology, and (ii) professional development and capacity building (particularly through FIMA). Following is the status of the TA by the European Union up to December 2022:
    - OCAG Training Policy drafted and presented in Workshop.
    - Continuous Professional Development (CPD) Course of FIMA - Completed - 6 courses of 30 participants – 8 working days.
    - Bangladesh Computer Council Advanced Training for officials of OCAG - started in November 2022
    - Performance Audit Guidelines Drafting - started in November 2022
    - Model Financial Audit of Financial Reporting Council - Completed in November 2022
    - Model Financial Audit of Microcredit Regulatory Authority – Planned in December 2022
    - Model Compliance Audit of Bangladesh National Social Welfare Council - Draft Report completed in December 2022.
    - Model Financial Audit of Finance Accounts 2021/22 - Pre-Planning Stage - December 2022
    - Model Compliance Audit of Educational Technical Board - Planning Stage - December 2022
    - Model Compliance Audit of Works Department - Planning Stage - December 2022
    - Account Code Revision - Terms of Reference developed - team identified.

- IT Auditing - plan developed as of December 2022
- Proposals Developed for Professionalization Courses (CIPFA and ISACA) as of December 2022
- Office Procedures Manuals (17 Audit Directorates) - nearing completion at end December 2022

76. Next steps:

- Successful implementation and providing necessary training for AMMS 2.0, HR software, and Audit Observation and archiving software.
- Develop and promulgate Performance Audit guidelines, other special nature of Auditing manuals such as Revenue Audit, IT Audit, etc. Office procedural manuals and Practice notes, etc. of OCAG based on ISSAI and international best practices and inconsistent with national standards.
- Finalizing the Appropriation Account templates and implementing the usage of these templates.
- Organize training for CIPFA and CISA course candidates with the collaboration of EU Funded TA.
- Proper implementation of the work plan of the EU-funded project to implantation of the PFM action plan.
- Finalize the arrangement of Pfor4 for OCAG with proper communication with the World Bank, Finance division, and ERD.

C-12 STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Public Accounts Committee	**41, 42**	**-**	

77. Objective:

- To uphold accountability, to ensure transparency and to support good governance in financial sector.
- To support FOC's for better scrutiny adopting parliamentary best practices.
- To implement the use of MIS to support Financial Oversights Committees.

78. Output:

- Dr. Khondaker Golam Moazzem has been started the job as Key Expert-4 (Public Finance Management Expert) to work with Bangladesh Parliament Secretariat since 1st June 2022.
- Program Implementation Team (PIT) of Bangladesh Parliament Secretariat, the Program Execution and Coordination Team (PECT) and DT Global representatives meet regularly to monitor progress against AWP of each quarter and other related matters. The progress regarding the activities and sub-activities are very much in line with the stipulated Key-steps in AWP.
- PIT has also addressed the new issues related to the program implementation findings to scale up PEFA score in upcoming AWP.
- A meeting was held on 18 July 2022 among the Program Implementation Team (PIT) of Bangladesh Parliament Secretariat, the Program Execution and Coordination Team (PECT) and DT Global representatives regarding the revision of Annual Work Plan (AWP) of FY 2022-2023 and the recruitment of MIS Expert under the EU PFM TA Bangladesh Parliament Component. The Secretary, Bangladesh Parliament Secretariat chaired the meeting.
- A Monthly Check-in-meeting organized by 'SPFMS' programme under Finance Division was held on 25 September 2022 among the Program Implementation Team (PIT) of Bangladesh Parliament Secretariat, the Program Execution and Coordination Team (PECT) and DT Global representatives under European Union regarding the implementation status of Program activities.
- In response to the European Union's proposal dated 01.06.2022, the candidacy of Mr. Aminul Mohaimen as Non- Key Expert (NKE) - Management Information System (MIS) for Bangladesh Parliament has been approved by the competent authority to work with Bangladesh Parliament Secretariat and issued a temporary pass to Mr. Aminul Mohaimen, NKE- Management Information System (MIS). He is also doing his duty as on AWP.

- A Training Programme on 'Research Methodology' was held from 26 September to 28 September 2022 to enable the officers to build capacity on research for Bangladesh Parliament Secretariat.
- A Monthly Check in meeting organized by Program Implementation Team (PIT) was held on 08 November 2022 among the Program Execution, DT Global representative under European Union and Coordination Team (PECT) regarding the implementation status of Program activities which was chaired by PIT head.
- A Monthly meeting organized by Program Implementation Team (PIT) was held on 17 November 2022 among the Program Execution, DT Global representative under European Union and Coordination Team (PECT) regarding the progress of Component 12: *"Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure (Financial Oversight Committees)"* which was chaired by Secretary of Parliament Secretariat.
- Proposal of a seven-days training for the Parliament Secretariat officials to be held in Lok Sabha, India has been approved on 07 December, 2022.
- Approval of three content based trainings for the officials of Bangladesh Parliament Secretariat given on 15 December, 2022.
- A meeting was held on 21 December 2022 on gap analysis of MIS System among PIT, CS Wing, IT Branch, Program Execution and Coordination Team (PECT), DT Global representative and European Union officials chaired by Secretary of Parliament Secretariat. A detailed presentation on the gap analysis findings and recommendations was made by DT Global MIS Expert in the meeting. Prior to the meeting the MIS Expert conducted the gap analysis through consulting stakeholders of FOCs, BPS IT wing, OCAG etc., receiving demonstration of both the old and new CMIS, and examining a demo version of the old CMIS, and assessing human resource and IT infrastructure capacity.
- A three weeks long Training Programme on 'Fundamentals of Committee Support: Content Based Training for the Officials' has commenced on 26 December, 2022 as on AWP to enable the officials in building capacity in committee support.
    - This training has been designed for all the officials engaged with the committees particularly the three Financial Oversight Committees (FOCs). The participants are class 1, 2 & 3 committee officials.
- This training has been designed to the equip the participants with the knowledge of day-to-day committee related activities, which includes arrangement of the meetings, note taking, preparing reports, briefing notes etc.
- A meeting of the Steering Committee (SC) was held on 29 December 2022 among the Program Implementation Team (PIT) of Bangladesh Parliament Secretariat, the Program Execution and Coordination Team (PECT) regarding reviewing the progress status of SPFMS chaired by Senior Secretary of Finance Division.

Figure 4: Mr. K.M. Abdus Salam, Senior Secretary, BPS speaking in a training program.

79. **Challenges and mitigations:** CAG audit reports submission timing is very much challenging. Coordination between Parliament secretariat and OCAG for receiving audit reports should be in a timely manner. PAC meeting should be done more frequently. EC needs estimates related comparative data from line ministries, IMED and Finance Division in a timely manner to examine policy underlying the estimates in a better way. PUC needs both types of data as mentioned against PAC and EC regarding Public Undertakings. Current MIS system needs to be strengthened for the greater use of scrutiny of ex-ante and ex-post mechanism of Public Financial Management (PFM). EU supported program is contributing to the capacity building (Technical Assistance) activities. While capacity building and technical assistance support are available from the DP managed programs (EU TA), FOCs do have other equipment and logistics needs financial support in this respect. A formal proposal for the financial support needs to be prepared and shared with the Finance Division in this regard to achieve complete outcome.

80. **Projects/schemes contributing to this component:**

a. ***EU-funded technical assistances "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months):*** EU-funded technical assistance "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months): The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. The Financial Agreement was signed in June 2019 and the implementation of the program started in September 2020. With regards to the component with the National Parliament, the agreed main activities will focus on (i) professional development and capacity building, and (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program. Following are the activities undertaken in the Parliament component during July-December 2022:

- Prepared and published a policy brief on reflections of gender in the national budget.
- Submission of the draft "Budget Helpdesk Report 2022"
- Finalization of the concept note on the three-day long training "Capacity Building on Research" for the officials of BPS.
- Conducted a three-day long training on Research Methodology for the officials of the BPS.
- Conducted a 13 day-long training on 'Fundamentals of Committee Support: Content-based Training for the Officials'
- Conducted a 7-day long training on 'Capacity building on research: Fundamentals of Drafting Research'.
- Conducted MIS Gap Analysis
- Exposure visit for the Parliament staffs to the Indian Parliament Planned
- A workshop for the Member of Parliament (MP) Planned

Figure 5: PIT Meeting Chaired by Mr. K.M. Abdus Salam, Senior Secretary, BPS (PEC and ISC are present in the meeting)

81. **Next steps:** Full functioning MIS system needs financial support. A proposal is to be submitted to the Finance Division. Schedule of coordination meeting with related organizations needs to be prepared. Discussion will be needed for related and overlapping issues to be dissolved.

C-13 PROCUREMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Central Procurement Technical Unit (CPTU)	**43 – 46**	**-**	

82. **Objective:** Public procurement is a major component comprising 45% of the national budget of Bangladesh. The country is rapidly transforming its public procurement environment by shifting gradually from traditional procurement practices to international standards through digitization of systems. The Public Procurement Act 2006 and Public Procurement Rules 2008 has references for the introduction of e-GP over time in the country (Section 65 of PPA-2006 and Rule 128 of PPR-2008). Digitizing Implementation Monitoring and Public Procurement (DIMAPP) Project for Bangladesh is supporting towards a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals. This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.

83. **Outcomes:**
The outcomes of this component includes of the followings:

- Single national electronic government procurement (e-GP) portal is in smooth operation to complete the procurement processing in a reasonable shortest possible time even in the COVID-19 pandemic situation.
- Updated disclosable procurement data is disclosed in the e-procurement, CPTU and citizen portal.
- Online procurement system in saving significant time in procurement processing. It is reducing transportation significantly. This procurement system is contributing to reduce the carbon footprint.
- Professionalism is increasing among the officials of the procuring entities and agencies due to the capacity development programme.
- Site-specific citizen monitoring of public works contract is continuing in 48 sub-districts covering 8 divisions.
- Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve the procurement related issues at the local level.
- Citizen portal "Sarkari Kroy Batayan" (www.citizen.cptu.gov.bd) is well functioning to disseminate updated procurement and contract management data following the Open Contracting Data Standard (OCDS).

84. **Output:** The outcomes, mentioned above, have been associated with the measurable outputs. Audit module of e-GP for tender processing is launched. Direct procurement module in included in e-GP system. International goods procurement is started using e-GP system. e-GP system is managed and maintained to keep the procurement activity normal. 44,259 tenders are invited in this reporting period from 01 July to 31 December 2022. 343 new branches of the registered banks are connected with e-GP and now 6,639 branches of the 51 registered Banks are providing banking services to the e-GP users. Integration of A-challan with e-GP is completed and Fees of e-GP BDT 18.06 lac is transferred to treasury directly through A-challan. Integration of e-GP with iBAS++ is completed for contractors' bill payment. Tenderers' Database Module of e-GP system is well functioning. More than 24,000 experience certificates are stored in the database form both manual and e-GP contract. International goods procurement is started in e-GP. 11 more DC offices are included in e-GP system. New contract is signed for 3-week basic procurement training. 1,415 users are trained on different perspective of national e-GP system. Data center is managed and maintained for the smooth operation of the national e-GP system. Citizen portal is being maintained. Development of enhanced Electronic Project Management Information System (e-PMIS) is completed and review is ongoing. 732 users are trained on e-PMIS system. 63 Project directors attended in 3 workshops on e-PMIS in the reporting period.

85. **Challenges and mitigations:** Maintaining and enhancing cybersecurity of the e-GP system with limited in-house technical specialists' skills is a challenge. CPTU is currently working to establish a dedicated security operation center to better manage the cybersecurity of the e-GP system.

86. **Projects/schemes contributing to this component:**

a. **Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP)**: GOB has been implementing DIMAPPP at a cost of US$105 million (GOB $10 million and PA $95 million) since 2017 and has an expected closing date on 31 December 2023. Aim of this project is to improve public procurement performance and enhance capacity for implementation monitoring of development programs/projects. The DIMAPPP has following four components that are contributing to this component:

- Component 1: Restructuring CPTU and Policy Reforms
- Component 2: Enhancing Digitization of Public Procurement
- Component 3: Professionalizing Procurement and Citizen Engagement
- Component 4: Digitizing Project Implementation Monitoring

87. **Next steps:** The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized according to deadline fixed in June 2023. Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given bringing International Tendering and Service procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report, June 2020, the draft amendment will include new features to further enhance/modernize Bangladesh public procurement system and address certain procedures that are not in line with good public procurement practices. Automated challan system is going to be integrated with the e-GP system to instantly submit the revenue generated in e-GP system to the government treasury. Enhanced e-PMIS system is going to be developed for better monitoring to the government projects.

C-14 PFM LEADERSHIP, COORDINATION AND MONITORING

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
PECT, IPF, FD	47 - 50	10	

88. **Objective:** PFM reform agenda is aimed at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus, component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.

89. **Outcomes:** A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. Out of six (06) field inspections, six (06) field inspections have been completed in Kishorgonj, Natore, Khulna, Bagerhat, Panchagarh and Sylhet District.

90. **Outputs:**

- The PECT has successfully published and circulated the 6th PFM Action Plan Progress Report. The report has also been uploaded to the website.
- The AWP for 14 (fourteen) components of the PFM Action Plan has been finalized for the 6th Semi-Annual PFM Action Plan progress report (January 2022- June 2022).

- 2nd Steering Committee (SC) meeting was held on 29 December 2022 chaired by Senior Secretary, Finance Division. The major decisions taken in the meeting were as follows: (i) The 4th, 5th and 6th PFM Action Plan progress report was approved by the SC; (ii) HOPE would approve the annual procurement Plan of each scheme under SPFMS program; (iii) The 2nd PFM retreat would be arranged by February 2023 after getting approval from proper authority; (iv) To improved financial progress of the SPFMS program, expenditure plan of each scheme might be revisited; and (v) Steering Committee recommended the extension of the SPFMS program up-to June 2027 and the relevant stakeholders would complete the necessary activities related to SPFMS program extension as earliest.

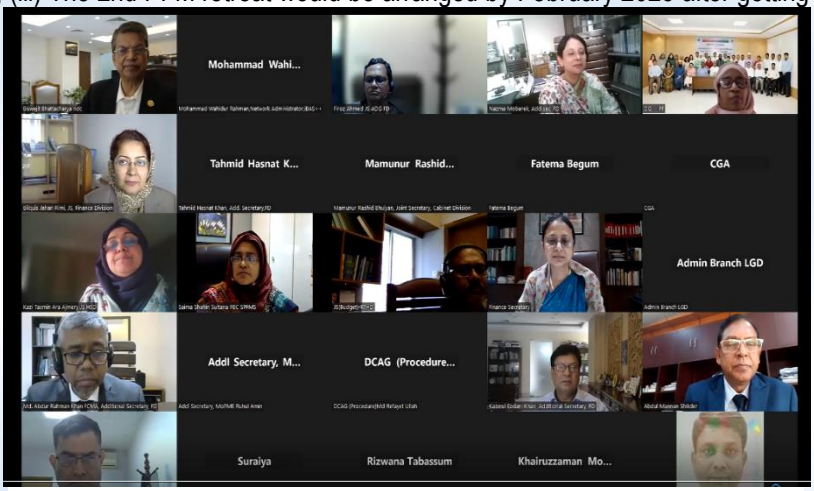


Figure 6: Screenshot from 2nd SC meeting

- All 3 (three) Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG, and CD.
- The 4th verification report by PwC on DLR 1.3, 6.2 and 10.4 has been submitted to Finance Division on 06 October 2022 to forward the report to PwC. Based on the submitted report, PwC scrutinized and submitted the DLR verification report to Finance Division on 23 December 2022. The Finance Division is now processing to send the report to the World Bank to take necessary actions for the disbursement.
- A check–in-meeting was held virtually on 12 September 2022 with PIT members of 06 components implemented by other than the Finance Division. Following issues were discussed during the meeting: (1) activity wise progress up to August 2022; (2) overall challenges or road blocks in implementing the PFM Action Plan (2018-23) activities; (3) any support needed from Finance Division; and (4) others relevant issues(if any).
- Moreover, a check -in- meeting was held virtually on 19 September 2022 with PIT members of 08 components implemented by the Finance Division. Following issues were discussed during the meeting: (1) DLR achievement status/progress; (2) overall challenges or road blocks in implementing the PFM Action Plan (2018-23) activities; (3) training plan of FY 2022-23; (4) annual procurement plan of FY 2022-23 and (5) others relevant issues(if any).
- The World Bank has conducted a Review Mission for SPFMS Program that took place from November 13-17, 2022. The World Bank has shared the draft Aide Memoire summarized the team's detailed findings and provides an overview of progress towards achieving program development objectives and the program implementation status as discussed with NPD, PECT and PITs. Moreover, during the mission a new DLR has been replaced instead of existing one under DLR 10.5. The new DLR will be: "A Monitoring and Evaluation (M&E) framework has been developed for the PFM reforms under SPFMS. The framework will include the M&E guidelines, results based indicators, reporting template and dissemination mechanism. M&E reports will be prepared and published in the SPFMS website on annual basis (two reports)".

Figure 7: World Bank Mission Wrap-up meeting with Senior Secretary FD

- The 3rd Cohort of ISCs have already joined to the program. Now a total of 8 ISCs are on board to implement the program in collaboration with PITs and PECT.
- In a collaboration between IPF and PECT, the field visit in Sylhet District and Jaintapur Upazila has been done from August 20 to August 23, 2022. The field inspection team observed PFM practices on the ground and draw lessons for possible course correction or for scaling up in other places. The inspection team visited public service delivery facilities, such as schools, hospitals, health centers, accounts offices, and social welfare offices. The team also interviewed civil society and the general public to know their view on PFM reform activities.

Figure 8: Field Visit at Sylhet District

- The guidelines for conducting research by IPF have been completed. 1st research topic: "The impact of fiscal stimulus on the economy during covid-19 Bangladesh perspective" has already sent the NoA to the vendor {(Bangladesh Institute of Governance & Management (BIGM)}. 2nd research topic: "MTBF process in Bangladesh: Assessing linkages of policies with resources performances: A comparative case study of MoHFW and MoEdu" is yet to start. Moreover, 3rd research topic: "An investigation into the women's participation in labor in Bangladesh: Recent trends" has been revised to "Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward."
- Nine (09) government officials (1 female) currently pursuing Master's degree in PFM-related subjects abroad after completing FEEM courses in the last quarter.
- Recently three (3) more FEEM courses have been finished. Participants from the first two (2) courses have attended the IELTS course and participants from the last FEEM course are getting prepared for the IELTS. From these courses, IPF has selected 30 officers for doing PFM-related Master's Courses for the coming September 2023 session.
- Based on the validation workshop of Bangladesh Public Expenditure and Financial Accountability (PEFA) Assessment-2021 held on 26 to 28 June 2022 in Dhaka, PEFA consultants updated the draft report considering all the evidences and clarifications. Updated several version of the report was shared with the GAT members. Incorporating all the comments received from GAT members on the draft report, consultant has shared the report with the Peer Review team. Peer Review team is now scrutinizing the draft report.

91. Challenges and mitigations: Despite the global slowdown, inflation has been revised, in part due to rising food and energy prices. Due to the current world financial crisis, the government of Bangladesh has set restrictions on (i) local and foreign training, (ii) traveling, and (iii) other economic codes by several directives issued by the Finance Division, foreign training could not be arranged.

Due to COVID-19, the PFM-related Courses/certifications received by government officials aboard have been delayed. Based only on the performance of FEEM courses, it seems to be difficult for IPF to reach the target of 100 government officials to successfully accomplish specialized PFM-related courses or certifications within the allocated time frame of the program.

After the selection of the research topics by IPF, REOIs were published using OTM (Open Tending Method). Based on the OTM, IPF did not receive any responsive firm for conducting the research topics, for which the single source method has been considered for conducting research. The Single-Source method has been used for the

research project titled "The Impact of Fiscal Stimulus on the Economy during COVID-19: Bangladesh Perspective," which will be completed by the Bangladesh Institute of Governance & Management (BIGM) and is in process.

92. Projects/schemes contributing to this component:

a. ***Scheme on "PFM Reforms Leadership, Coordination and Monitoring":*** The non-ADP scheme on "PFM Reforms Leadership, Coordination and Monitoring" was approved in May 2019 with total funding of BDT14,000 lac (US$16.6 million) and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 3533.44 lac (US$ 4.2065 million) up to 30 June 2022. The program is implemented by the Finance Division under the WB co-financed SPFMS. This scheme includes a total of 6 DLRs under DLI-10. Among those DLR-10.4 is fully achieved and DLR-10.1 and 10.2 are partially achieved. Rest of the DLRs are in progress.

93. Next steps: Based on the draft Aide Memoire received during the 5th World Bank Mission, SPFMS is now working to revise the PFM Action Plan 2018-2023 considering the extension of the program. Moreover, for topics -1 titled "The impact of fiscal stimulus on the economy during covid-19 Bangladesh perspective" NOA has been issued. 3rd research topic: "An investigation into the women's participation in labor in Bangladesh: Recent trends" has been revised to "Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward." The procurement process has been started. Extensive on-board training for ISCs will be held both by PECT and the World Bank for a better understanding of the program and its activities.

03. GOVERNANCE STRUCTURE

94. **The PFM reform program has a two-tier governance and coordination structure - comprising a Steering Committee and a Program Execution and Coordination Team (PECT).** Such governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for sustained use of improved PFM procedures and systems.

- **Steering Committee**: The Steering Committee headed by the Finance Secretary has representation from Cabinet Division, OCAG, CGA, NBR, Economic Relations Division, and Planning Commission. It oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain, and decides on possible course-corrections based on implementation lessons and suggestions from the PECT.

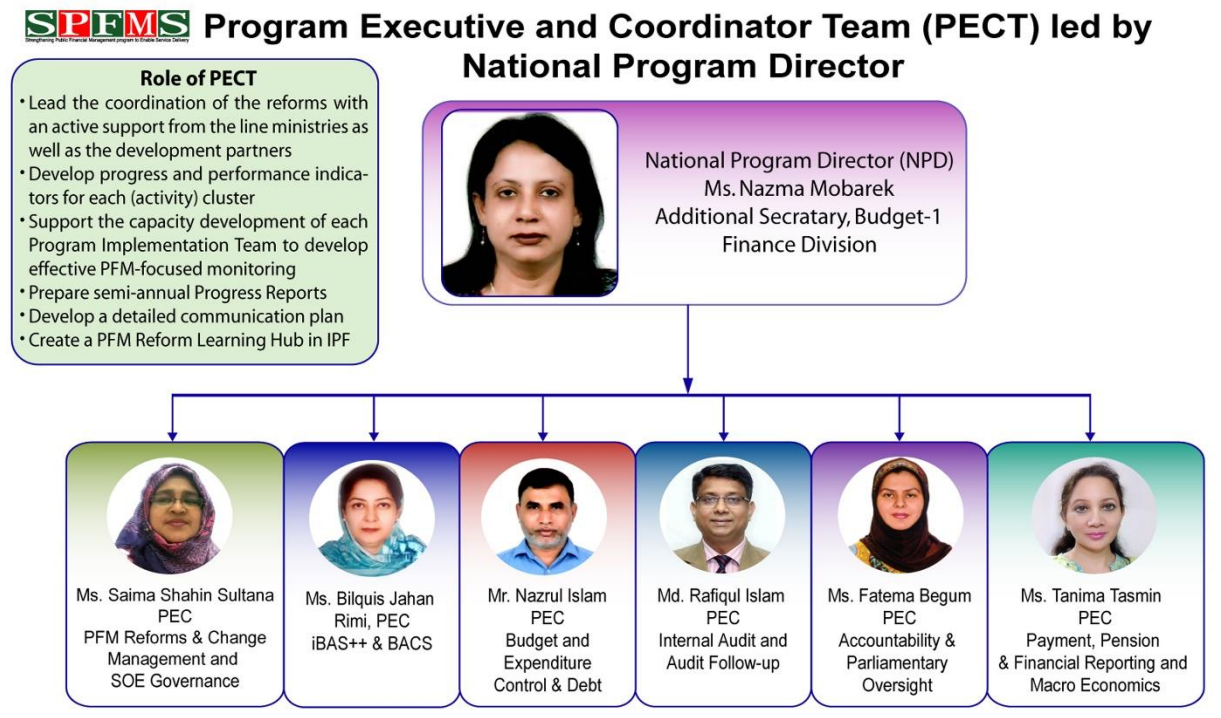


Figure 9: SPFMS Governance Structure

- **PECT**: PECT is leading the coordination of the PFM reforms. The roles of PECT involves leading the coordination of the reforms with active support from the line ministries as well as the development partners, developing progress and performance indicators for each (activity) cluster, supporting the capacity development of each PIT to develop effective PFM-focused monitoring, preparing semi-annual Progress Reports, developing a detailed communication plan, and creating a PFM Reform Learning Hub in IPF.
- **PITs**: In close coordination of PECT, 13 PITs formed in different PFM institutions have the primary accountability of implementing the respective PFM Action Plan components, preparing implementation documentation such as work plans and budget allocation, providing financial oversight on program implementation, and achieving the performance targets.
- **ISCs**: The implementation support consultants have recently deployed to facilitate PITs active functioning. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

04. Overview Of PFM Action Plan Finances

95. **The total cost of the reforms is BDT 151.87 crore (US$18.08 million) for this reporting period.** Of this amount, BDT 81.03 crore (US$9.65 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 31.99 crore (US$3.81 million) spent on DP co-financed on-treasury account. BDT 19.14 crore (US$2.28 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 19.69 crore (US$2.34 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 1154.55 crore and the cumulative cost is 1306.42 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from July 2022 to December 2022.

OVERVIEW OF PFM ACTION PLAN FINANCES

amount in lac BDT

Component Name	DP Fund (Special A/C-outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (incl. SPEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Governments' operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to June 2022	Cumulative Costs as of December 2022	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting		129.28		30.68	196.92	356.88	1,643.93	2,000.81	1.53%
C-2: Domestic Resource Mobilization	115.03			515.01	99.97	730.01	40,818.00	41,548.01	31.80%
C-3: Debt Management		131.63		20.45	258.25	410.33	2,015.30	2,425.63	1.86%
C-4: Planning and Budget Preparation		512.20			503.27	1,015.47	4,079.57	5,095.04	3.90%
C-5: Public Investment Management				315.78	15.52	331.30	1,317.20	1,648.50	1.26%
C-6: Public Sector Performance Management				11.75		11.75	254.59	266.34	0.20%
C-7: iBAS++/BACS Implementation		1026.75		216.66	337.01	1,580.42	10,228.07	11,808.49	9.04%
C-8: Pension Management		199.24			287.41	486.65	3,975.29	4,461.94	3.42%
C-9: State Owned Enterprises' Governance		148.10		27.41	127.93	303.44	1,551.25	1,854.69	1.42%
C-10: Financial Reporting		134.88			131.37	266.25	1,005.69	1,271.94	0.97%
C-11: Strengthen External Scrutiny and Oversight				476.31		476.31	810.65	1,286.96	0.99%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure				207.81		207.81	174.45	382.26	0.29%
C-13: Procurement	7988.47				11.83	8,000.30	43,395.34	51,395.64	39.34%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring		917.87		92.85		1,010.72	4,186.02	5,196.74	3.98%
Total in lac BDT	8,103.50	3,199.95	0.00	1,914.71	1,969.48	15,187.64	115,455.35	130,642.99	100.0%
Total in mil USD	9.65	3.81	0.00	2.28	2.34	18.08			
Percentage for each source of Fund	53%	21%	0%	13%	13%	100%			

- "NA" denotes that there is no project under this item
- "NE" denotes that the item has budget allocated, but the expenditure has't started yet
- "NE" No expenditure for that year
- Conversion rate has been considered as BDT 84 for USD 1.

05. CHALLENGES

96. **Maintaining effective coordination mechanisms (PECT and PIT) to eliminate the piecemeal implementation of PFM reforms has been a challenge for implementers.** Although necessary coordination instruments (semi-annual progress reports, stakeholders' retreats, and regular field inspections) and facilitation tools such as ISCs, IVA, and various technical assistances are already in place within the program, it requires continuous attention, coordination between PECT and PITs, and agility to make the reform successful. Moreover, the normal activities carried out by the PITs may be extended to carry out PFM Action Plan activities simultaneously.

97. **The existing implementation agencies whose capacities are required further strengthen is another challenge.** It is equally importantly felt to make oriented the PIT members with the reform agenda and its changed phenomenon. The continuous efforts of strengthening the capacity of the concerned official is crucial for the success of PFM reform activities. Moreover, the activities taken by the implementing agencies of PFM reform program should tuned with the PFM action plan. Strong coordination about the action programs among the components

98. **Successful reforms in Bangladesh have been greatly influenced by a strong desire for planned improvement in PFM methods, systems, and behaviors.** Through a) consultations and publications on crucial PFM diagnostics, strategies, and approaches as well as increased collaboration with think tanks and academia; b) continued activity on BACS Facebook and YouTube pages; c) building IPF capacity as an emerging center of excellence on PFM; and d) learning events and publications, an important beginning has been made to connect more with demand-side institutions. The PECT has furthermore assisted in the creation of a thorough, three-pronged communication and engagement strategy for the new Program office in order to boost the demand-side for PFM changes.

99. **Data regarding Public Debt and management in Bangladesh is immensely fragmented among various Debt offices.** The Bangladesh Bank (BB) and National Savings Directorate (NSD) now keep records of wholesale and retail domestic public debt, while the Economic Relations Division (ERD) keeps records of public foreign debt statistics. As a result, there is currently no single database that contains information on all public debt. ERD typically utilizes DMFAS 6 to store data on public external debt, but BB employs its own system (MI Module). The NSD recently implemented an automated system that uses templates to manage its data. As a result, whenever necessary, a dataset of all direct borrowings by the central government is manually created using office software that is either unsustainable or potentially incompatible. Additionally, it is crucial to note that there is currently no mechanism in place for recording and updating a comprehensive database on contingent liabilities. Harmonization among the different debt entities through API is another challenge for public debt management.

06. LESSONS LEARNED

100. **Preventing the fragmentation of PFM changes, a complete governance system has been established for the coordination and execution of the PFM reform.** This enables the Finance Division to coordinate and provide overall leadership for PFM reforms that are being led by a number of organizations, including the OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU, and various wings of the Finance Division.

101. **Government commitment and ownership to implement the PFM reforms seems to be high, but not tuned at the technical level, in part because of the extensive program management processes.** Strong commitment of Govt. leadership is required for the PFM Action Plan implementation in order to provide technical departments with clear instructions and direction and address any operational bottlenecks with liberty. In other areas, such as internal audit and audit follow-up, public sector performance management, and parliamentary monitoring, the government may have a greater sense of ownership. Donors and the World Bank emphasized the value of conducting third-party verification.

102. **Coordination between ministries and agencies is a significant hurdle for the execution of PFM Action Plan.** To achieve the desired output and outcome, strong cooperation and sharing the changed phenomenon of PFM reform agenda among the FD, NBR, Cabinet Division, and high-spending ministries is highly important. The World Bank team can play vital advisory role where necessary to remove silos within the Government machinery. FD and Cabinet Division's recent work in the Public Sector Performance Management component has made some headway, producing positive outcomes for APA.

103. **The strategy must be carried out exactly as intended, and attention must be given to tracking and acknowledging the results.** Some implementers may push back by wanting to resume planning or creating new reform initiatives outside the Plan rather than concentrating on its execution.

104. **Investments in capacity-building should be guided by a thorough capacity requirements analysis.** GOB has spent huge resources over the years developing human resources in the field of PFM, which has produced a dedicated talent pool. Moving forward, it will be important to pinpoint the technical and soft skills that still need to be developed and to focus investments in capacity-building in those areas.

105. **Regarding improving the quality of the Medium-term Debt Strategy (MTDS).** The combined findings of the two MTDS evaluations will serve significant insight for analyzing the strategy for a prudent debt management to ensure macroeconomic stability. In this regard, all pertinent actions have been taken to advance the situation. Moreover, the annual update of the strategy needs to improve the expertise of FD debt management officials

106. **Change Management and its outcomes towards the PFM process.** Change management support and an efficient governance framework supporting all 14 components are crucial to coordinating and learning across all stakeholders and development partners engaging in the overall PFM activity. Using adaptive leadership (or change leadership) to address non-technical challenges by assessing and managing risks, (further) empowering a group of leaders in Bangladesh's government, and mobilizing a significant number of people with a shared vision to bring about long-term changes in social and organizational culture is equally important. Change management can help us getting better outcomes more quickly and sustainably.

07. ANNUAL WORK PLAN - FY 2023-2024

COMPONENT-1: REVENUE AND EXPENDITURE FORECASTING (MACRO- ECONOMIC WING, FINANCE DIVISION)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
C1-Activity 1	Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	• **Identify model requirements (with specific purpose and outputs) in consultation with relevant wings**	1.Analytical activities, studies, surveys;	a) Study different types of macroeconomic models for forecasting and identify what is suitable.	Mr. Manwar Hossein Malla	Done				8.5	Model requirement specification approved by Finance Secretary.
				b) Design an outline of the specifications and get them elaborated in consultation with relevant stakeholders and experts.		Done					
				c) Finalizing the macroeconomic model requirement after discussing all relevant stakeholders.		Done					
		• **Consult best practices from similar countries and decide on the specific nature and design of the proposed model**	1.Analytical activities, studies, surveys;	a) Consult local experts and arrange workshops on macroeconomic models for forecasting	Mr. Md. Abdul Mannan	√	√	√	√	21.5	Different macroeconomic forecasting models studied.
				b) Participate in courses on macroeconomic modelling or conduct study tours.		√	√	√	√		
		• **Identify software requirement for the selected model building and application**	6. IT systems acquisition	Done		Done				4.5	
		• **Procure identified software** ✓ Prepare specification ✓ Complete other mandatory requirements and application configuration	6. IT systems acquisition	a) Procurement of EViews software.	Mr. Md. Abdul Mannan	Done					
		• **Transfer data from the existing model set-up**	6. IT systems acquisition	a) Data Collection and Processing.	Mr. Md. Abdul Mannan			√	√		
				b) Identify missing Data.				√	√		
		• **Identify possible stakeholders and**	3. Communication and knowledge sharing	a) Create and approve the list of potential stakeholders	**Done**	Done				10.5	MoUs has been signed with the stakeholders.
				b) Design the criteria and framework for data sharing							

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
		make data sharing arrangement ✓ Coordinate closely with the data sources agencies such as BBS, NBR, TDM wing of FD, CGA, Bangladesh Bank, ERD, EPB, NSD, IMED, PC and other agencies, if required		c) arrangement and create a template MoU for stakeholders to sign							
				d) Sign MoU with the stakeholders							
				e) Arrange to have regular coordination meetings	Mr. Towhid Ilahi	√	√	√	√		
		• **Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix**	8. Execution of reform PFM process, 2. Training	a) Program Implementation Team formulated.	Mr. Manwar Hossein Malla	Done					PIT team established
				b) Conduct capacity building training for PITs on fiscal risk	Dr. Ziaul Abedin	√	√	√	√		
		• **Develop and implement capacity building/ change management plan for the MEW officials**	2. Training	a) Develop TOR for need assessment of change management for MEW officials.	Dr. Ziaul Abedin	√	√	√	√	70	EOI published, TOR and training module developed
				b) Hire consultants for change management need assessment.		√	√	√	√		
				c) Core members of MEW receive overseas training on change management.		√	√	√	√		
C1-Activity 2	**Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions**	• **Build capacity to carry out the quantification of risks to revenues and expenditures and other fiscal indicators**	2. Training	a) Conduct internal research to develop a framework for quantification of fiscal risks and other fiscal indicators	Dr. Shaikh Moniruzzaman	√	√	√	√	120	Framework Drafted and approved.
				b) Host internal capacity building workshops/seminars/conferences on the findings of the need assessment framework		√	√	√	√		
				c) Core members receive training on risks to revenues and expenditures and other fiscal indicators		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
		• **Ensure collaboration among ministries/ agencies (such as Bangladesh Bank, Bureau of Statistics, NBR, Export Promotion Bureau, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Forest and Climate Change etc.) to set clear roles and responsibilities for fiscal risk analysis**	3.Communication and knowledge sharing	a) Organize consultation meeting/ knowledge sharing workshop/ training.	Dr. Shaikh Moniruzzaman	√	√	√	√	50	Training/ workshop module developed.
		• **Coordinate with the SOE wing and incorporate the fiscal risks and contingent liabilities coming from the SOE sector (including extra-budgetary funds) in the fiscal forecasting model**	3.Communication and knowledge sharing	a) Organize consultation meeting with SOE wing/ knowledge sharing workshop/ training on fiscal risks including contingent liabilities	Dr. Shaikh Moniruzzaman			√	√		
		• **Enhance communication with private sector or academic/ research institutions**	3.Communication and knowledge sharing	a) Organize consultation meeting/ knowledge sharing workshop/ training.	Dr. Shaikh Moniruzzaman	√	√	√	√	40	Training/ workshop module developed

C-2: DOMESTIC RESOURCE MOBILIZATION (NATIONAL BOARD OF REVENUE)

Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' 8. Execution of reformed PFM process

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
C2 – Activity 3	**Develop and implement a Medium-Term Revenue Strategy**	• **Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Mapping existing analytics and follow up reform actions	PIT Team					100	MTRS Documents
				b) Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society and DPs)							

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
		Plan and TADAT diagnostics		c) Developing a framework of strategic priorities							
				d) Setting strategic objectives							
				e) Drafting and finalizing a modernization plan for NBR							NBR Modernization Plan
		• **Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Inviting tax policy reform proposals from key stakeholders	PIT Team			√	√	100	Tax policy reform
				b) Arranging stakeholder consultation meetings on policy reforms				√	√		
				c) Finalizing tax policy reform recommendations with guidance from HFM and HPM				√	√		
				d) Submitting policy reform recommendations to Cabinet and the Parliament through proper office				√	√		
		• **Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling)**	1.Analytical activities, studies, surveys	a) Conducting tax gap analysis	PIT Team	√	√			100	Estimation of tax expenditure
				b) Undertaking political economy analysis of the tax regime			√	√	√		
				c) Conducting tax expenditure analysis			√	√	√		
				d) Conducting revenue forecasting, taxpayer charter			√	√	√		Revenue forecasting model development and exercise.
		• **Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/ accelerated depreciation etc. by tax region**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	PIT Team			√	√	100	Tax policy for green technology adoption
		• **Strengthen the capacity of intelligence, research, statistics and data gathering**	2.Training	a) Assessing capacity gap in intelligence, research, statistics and data gathering.	PIT Team	√	√	√	√	1,000	Tax gap analysis documents
				b) Conducting a capacity development need assessment for NBR officials at all levels.		√	√	√	√		Capacity development need assessment documents

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				c) Undertaking a dedicated project for capacity development.				√	√		Inception of training project
				d) Developing capacity of Tax, Customs and VAT academies in providing both basic and specialized training.		√	√	√	√		All officers of income tax, customs and VAT who work in intelligence, research and data gathering are adequately trained
				e) Preparing yearly training calendar.		√					Yearly training calendar
				f) Arranging training in home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs.		√	√	√	√		All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue
				g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations.			√	√	√		Frontier technology adopted in revenue administration
				h) Developing capacity for building an automated central revenue reporting and monitoring system.			√	√	√		Effective revenue reporting and monitoring in place
C2 – Activity 4	**Increase tax collection through improved tax administration**	• **Ensure harmonization and taxpayer data sharing across various wings of the NBR**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting study on the scope and areas of data sharing across various wings of the NBR	PIT Team	√	√			100	Effective and continuous data sharing among tax, VAT and customs offices
				b) Establishing a system for sharing taxpayer data across various wings of the NBR.				√	√		
		• **Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders**	6.IT systems acquisition	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	PIT Team	√	√	√	√	5,000	Global best practices of revenue management adopted in Income Tax, VAT and Customs offices/units.
				~~b)~~ Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR		√	√	√	√		Resource requirement documents

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				c) Preparing infrastructure requirement plan for at all offices/units of NBR			√	√	√		Infrastructure requirement plan documents
				d) Establishing and facilitating cyber forensic facilities in different income tax and Customs & VAT offices/units.	PIT Team			√	√		Cyber forensic facilities established in all major income tax offices/ units
				e) Establishing a regional Customs and VAT Training Center in Dhaka, Customs Dog Squad, Central and local Customs Chemical Lab with latest and modern testing equipment, Customs Security Check Point, Non-Intrusive Inspection Unit, Electronic Cargo Tracking System, Advanced Passenger Information System				√	√		Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System in place
				f) Procuring high speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team				√	√		Highly equipped Customs and tax emergency response team
				g) Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax, Customs duty and VAT collection				√	√		Business Intelligence and Analysis unit in place
				h) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high value transaction capturing system, and internal audit system.			√	√	√		Income tax audit management system, audit of high-net-worth individuals, litigation management system, high value transaction capturing system
				i) Strengthening transfer pricing and other anti-avoidance capability of income tax			√	√	√		Fully functional transfer pricing and anti-avoidance mechanism in income tax
				j) Establishing appropriate system for strengthening the capacity of Transfer Pricing Cell of NBR to			√	√	√		Fully functional mechanism for preventing Transfer

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				audit, detect and investigate and track transfer mispricing, VAT carousal fraud and other avoidance schemes of MNCs related to VAT and Customs							mispricing, VAT carousal fraud and tax avoidance schemes in VAT and Customs
				k) Establishing appropriate system in income tax , VAT & Customs wing for the taxation of digital and virtual economy			√	√			Proper taxation of digital and virtual economy
				l) Establishing Trade Based Money Laundering unit for investigating money laundering cases related to international trade and helping the govt. to bringing back the siphoned money.			√	√	√		
				m) Strengthening the Risk Management Commissionerate by providing adequate resources (human and logistics).		√	√	√	√		
		• **Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)**	8.Execution of reformed PFM process	a) Finalization of Initial Selection for NBR-RFP-1A package.	PIT Team	√	√			58,700	
				b) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.		√	√	√	√		
				c) Evaluation of first stage technical proposal of NBR-RFP-1A package.					√		
				d) Hiring of vehicles of package no NBR-NC6.		√					
				e) Finalizing technical and functional requirements of NBR-RFP-1A package				√			
				f) Finalization of To-Be report				√	√		
				g) Undertaking capacity building training for PIU CLPIAs and other stakeholders.				√	√		
				h) Finalization of NSW Operational and Governance Model report.				√	√		
		• **Introduce an automated Customs Bond Management System in Bangladesh**	6.IT system acquisition	a) Development of a customized Software (IT System) for Bond Management of Bangladesh Customs by a software firm.	PIT Team	√	√	√	√	9,300	Preventing misuse of bonded warehouse
				b) Completion of purchasing hardware (Computer, printer,		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				scanner etc.) for IT infrastructure and establishment of LAN/WAN under procurement package GD-06.							
				c) Undertaking orientation and capacity building training for PIU and all related stakeholders.			√	√	√		
				d) Extension of the contract period of consultancy firm.			√	√			
				e) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.				√	√		
				f) Completion of the procurement activities of procurement package GD-03 (File Archiving and Document Management).				√	√		
		• **Implement Value Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project]**	6. Execution of reformed PFM process	a) Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for Taxpayer campaign with all campaign activities	PIT Team		√			69000	Automation of VAT system
				b) Procuring IT Hardware for Development of customized software for VAT Agents and VAT Advisors for VAT Academy including integration with IVAS and Automation systems of NBR, electronic Payment system.			√				
				c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its, lab, library, medical center etc and modernizing Academic Curriculum.			√				
				d) Organizing workshop, seminar on various issues of VAT to educate and create awareness among relevant stakeholders, Government and Non-government organizations.							
				e) Training or professional course on audit and risk management/			√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				equivalent course for VAT staff in local institutes [IBA, Dhaka University, ICMAB							
				f) Awarding the responsive tenderer for Distribution, Installation and Maintenance of Electronic Fiscal Device (EFD) and Sales Data Controller (SDC) machines and Monitoring the operation of the installed machines to ensure the collection of Value Added Tax (VAT) and Supplementary Duty (SD) from different type of business entities through Electronic Fiscal Device Management System (EFDMS).							
				g) Introducing innovative ideas including lottery for end consumers & retailers under taxpayer communication plan to inspire for using VAT challan.			√				
		• **Design and upgrade e-Tax systems to the tune of digital transformation**	6.IT system acquisition	a) Undertaking a thorough assessment of the existing Systems	PIT Team	√	√	√	√	5,000	Documents on system assessment
				b) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation		√	√	√	√		Documents on gap in digital transformation
				c) Designing and deploying e-Tax systems for digital transformation of tax administration		√	√	√	√		Digital transformation of tax management
				d) Redesigning existing systems to meet objectives and standards of digital transformation		√	√	√	√		
				e) Integrating e-payment system with online return filing system and other revenue management and information		√	√	√	√		E-payment system in place for all taxpayers
				f) Making regulatory and technological arrangement for mandatory e-filing of audit report		√	√	√	√		Mandatory e-filing for all audit reports
				g) Developing withholding tax management system		√	√	√	√		Withholding tax management system

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				(eTDS&eTCS) and tax information management system							in place for all source taxes
				h) Digitizing tax compliance reporting system		√	√	√	√		Compliance reporting system made fully digitized
				i) Developing internal expertise in designing, developing, operating and maintaining e-Tax systems		√	√	√	√		internal expert team in designing, developing, operating and maintaining e-Tax systems
		• **Enact and Implement Direct Tax Act**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting new Income Tax Act	PIT Team	√	√	√	√	1,000	Bangla and English draft prepared
				b) Undertaking stakeholders' consultation of the draft new Income Tax Act			√	√	√		
				c) Finalizing the draft and completing enactment related procedures.			√	√	√		
				d) Formulating related rules and designing necessary forms for the implementation of the new Act				√	√		Necessary rules and forms ready
				e) Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act			√	√	√		All stakeholders are properly informed and trained
		• **Launching mass campaign for online return submission and taxnet expansion**	7.Consultations, forums, citizens' participation	a) Lunching taxpayers' awareness and motivation campaign for popularizing online return filing	PIT Team	√	√	√	√	2,000	Taxpayers' awareness and motivation campaign held in adequate numbers
				b) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations		√	√	√	√		Increase in voluntary compliance
				c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media.		√	√	√	√		TVCs and online contents developed and broadcasted/ streamed

C-3: DEBT MANAGEMENT (DEBT MANAGEMENT WING, FINANCE DIVISION)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY23	Q2 FY 23	Q3 FY23	Q4 FY 23	Incremental cost lac BDT (g)	Results (h)
C3-Activity 5	Improve the quality of Medium-term Debt Strategy (MTDS)	• **Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA).**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6.IT systems acquisition; 4. Advocacy	a) Assess the current MTDS implementation mechanism and identify challenges	Mr Biswajit Bhattacharya Khokon ndc					250	The operational strategy for MTDS implementation.
				b) Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations.			√				
				c) Collect feedback on the draft strategy and get approval from relevant authorities on the final strategy.				√			
				d) Design and conduct training for relevant stakeholders on the DSF.			√				
				e) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities.				√			
				f) Recruit IT services and communication consultants to design and create the communication platform.							
				g) Update Public Debt Act 1944.							Public Debt Act, 2021.
				h) Update & consolidation of Bangladesh Government Treasury Bond (BGTB) Rules.							BGTB Rules, 2021.
		• **Hold a Debt Review Summit with all concerned parties to discuss MTDS.**	7.Consultations, forums, citizens' participation. 4. Advocacy	a) Identify objectives of the summit and design sessions accordingly;	Mr. Firoz Ahmed		√			100	Recommendations on Debt Management Strategy and debt Sustainability.
				b) Hire a think tank or agency to manage the event;			√				
				c) Invite all relevant stakeholders and confirm attendance;			√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY23	Q2 FY 23	Q3 FY23	Q4 FY 23	Incremental cost lac BDT (g)	Results (h)
				d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues				√			
		• **Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement;	Mr. Md. Ruhul Amin					100	Updated MTDS.
				b) Conduct an exercise to further develop MTDS implementation operations strategy;							
				c) Create a data collection and collation plan and integrate it into the communications platform;							
				d) Analyze the data at regular intervals and update MTDS accordingly							
C3 – Activity 6	**Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability**	• **Operationalize Debt Database (DMFAS)**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Assess the capacity of implementing unit;	Mr. Firoz Ahmed				√	1,200	Debt database established and integrated.
				b) Hire consultants to provide training to FD employees as required;					√		
				c) Customize DMFAS to include the on-lending database.					√		
		• **Assess the capacity and performance of the FD's Treasury and Debt Management Wing**	1. Analytical activities, studies, surveys;	a) Conduct an internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources;	Mr. Hassan Khaled Foisal	√				100	
				b) Hire external consultants to suggest recommendations based on gaps identified;					√		
				c) Develop training modules and design training sessions for FD's relevant unit according to the needs identified;					√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY23	Q2 FY 23	Q3 FY23	Q4 FY 23	Incremental cost lac BDT (g)	Results (h)
				d) Conduct training sessions for the relevant FD employees		√					
		• **Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)**	1. Analytical activities, studies, surveys;	a) Develop TOR for hiring expert consultants; (not required).	Mr. Firoz Ahmed					250	
				b) Recruit consultants to catalog relevant information; (not required).							
				c) Create a report on outstanding debt and contingent liability.			√				
				d) Share with all stakeholders				√			
		• **Create a database for national savings**		a) Regular management and maintenance of the NSC database.	Mr. Md. Ruhul Amin	√	√	√	√	100	
		• **Introduce publication of quarterly debt bulletin and annual debt portfolio report**	3.Communication and knowledge sharing	a) Collect data for the debt bulletin;	Mr. Md. Ruhul Amin	√	√	√	√	400	Two quarterly debt bulletins have already been published and they will continue in the future.
				b) Create drafts of the bulletin;		√	√	√	√		
				c) Get approval of the debt bulletin from the Secretary;		√	√	√	√		
				d) Publish the bulletin		√	√	√	√		
				e) Collect data for the debt portfolio report and publish the report		√	√	√	√		
		• **Put in place and expand TSA which includes Special Accounts and EBFs**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify the objectives for setting up TSA.	Mr. Firoz Ahmed					200	Data regarding Special Accounts and EBFs has been collected under the iBAS++ scheme.
				b) Create a TSA plan and establish TSA.							
				c) Collect data about special accounts and EBFs and include them in the TSA.							
				d) Regularly update the TSA.							
		• **Annually publish updated national debt status through media and GoB website**	3.Communication and knowledge sharing	a) Collect data about national debt status through an integrated IT platform	Mr. Hassan Khaled Foisal			√		50	Final publication of the annual national debt status on different media and the GoB website
				b) Create draft reports on national debt status;				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY23	Q2 FY 23	Q3 FY23	Q4 FY 23	Incremental cost lac BDT (g)	Results (h)
				c) Get approval from Finance Secretary on the final publication;				√			
				d) Hold a press conference to publish the report to the media and upload the report on the GoB website				√			
		• **FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units**	1. Analytical activities, studies, surveys, etc.	a) Conduct month meetings of FD and other Debt Mgt unit heads.	Mr. Md. Ruhul Amin	√	√	√	√	50	Higher quality and reliable data collection available for decision-making
				b) Set standards for data quality and reliability and strategies to measure those.							
				c) Collect and use a sample of the available data and review it for quality and reliability.							
				d) Identify gaps and suggest recommendations.							
		• **Develop a web based NTR database**	6. IT systems acquisition	a) Create a mechanism for database implementation and management.	Ms. Homayra Begum						
		• **Policy dialogues, workshops and seminars for awareness building among NTR generating units**	3.Communication and Knowledge sharing 4. Advocacy	a) Invite all relevant stakeholders in NTR generation.	Ms. Homayra Begum	√					
				b) Recruit think tanks and event management through a procurement process to organize the program.							
C3 Activity 7	**Enhance Non-Tax Revenue (NTR) performance**	• **Revenue innovation incentives**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries.	Ms. Homayra Begum				√	200	New incentives are approved and put in place for innovation in revenue generation.
				b) Evaluate alternative methods of generating revenue and identify which are suitable.					√		
				c) Design revenue innovation schemes and collect feedback from relevant stakeholders.					√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY23	Q2 FY 23	Q3 FY23	Q4 FY 23	Incremental cost lac BDT (g)	Results (h)
				d) All key stakeholders agree to implement the incentives and relevant Secretaries approve the schemes.					√		
		• **Capacity building**	2. Training;	a) Conduct a needs assessment of skills among relevant agencies and stakeholders.	Ms. Homayra Begum	√				250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units.
				b) Establish TOR for hiring consultants/firms to provide training based on the needs identified.							
				c) Publish EOI and hire consultants/firms through the recruitment process to training the relevant units.							
				d) Organize training and capacity-building sessions to meet the gaps.		√					

C-4: PLANNING AND BUDGET PREPARATION (BUDGET WING, FINANCE DIVISION)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C4-Activity 8	Improve the effectiveness of BMC and BWG	• **Assess how the BMC and BWG are functioning and develop a performance improvement program**	1. Analytical activities, studies, surveys, etc.	a) Formation of the peer review committee of the selected 10 (5+5) ministries/divisions.	• Mr. Shirajun Noor Chowdhury • Dr. Mohammad Abu Yusuf • Mr. Mohammad Faruquzzaman • Mr. Mohammad Anisuzzaman		√			200	DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been consulted, finalized and a concerning GO circulated.
				b) Conduct ToT for BDOs of FD of selected 10 ministries for peer review.			√	√			
				c) Arrange an orientation workshop on peer review and performance scorecards for the selected 10 ministries/divisions.				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				d) Pilot Performance Scorecard with at least 2 BMCs and recommend fine-tuning.				√			
				e) Conduct peer review in selected 10 ministries/divisions using approved performance scorecard and peer review guidelines.					√		
				f) Develop and integrate a mapping tool in the iBAS++ for generating data on social sector spending.			√	√			
				g) Publish redefined social sector spending calculation and table on the FD website.				√			
		• **Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach**	2.Training	a) FD resource pool providing regular support to BMCs in selected LMs/ Divisions.	• Dr. Mohammad Abu Yusuf • Mr. Mohammad Faruquzzaman • Md. Zakir Hossain	√	√	√	√	900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1)
				b) Imparting need-based trainings to BMCs/BWGs and the relevant stakeholders.		√	√	√	√		
C4-Activity 9	**Ensure that performance data Is routinely included in the main budget documents.**	• **Align data structures for collecting performance management information (on Annual Performance Agreements) with those of the new Budget and Accounting Classification (in broad categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those.**	1.Analytical activities, studies, surveys, etc.,	a) Recruit expert/consultants to develop side tables in iBAS++ to capture KPIs on climate, and gender etc. for Ministries/Divisions.	• Dr. Mohammad Abu Yusuf • Mr. Mohammad Anissuzaman • Mr. Mohammad Faruquzzaman			√	√		
				b) Implement actions/steps to establish data source within IBAS++ system for collection of Performance Management Information on APAs.				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved).**	1.Analytical activities, studies, surveys, etc.,	a) Prepare documents (in particular tripartite working papers) during the budget formulation stage incorporating and updating performance targets/KPI	• Mr. Shirajun Noor Chowdhury • Dr. Mohammad Abu Yusuf • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√	√				
				b) Undertake a Comparative analysis of the previous FY with the targets in assessing the performance of MDA during budget allocation				√	√		
		• **Train civil servants and parliamentarians on how to weight the expenditures by ministries, program, and by division/ districts where possible and the expected results against those expenditures, and use this information for their budget allocation and prioritization decisions.**	2.Training	a) Conduct training programmes for BMCs and BWGs members of LMs on how to weigh the expenditures by ministries/divisions	• Mr. Shirajun Noor Chowdhury • Dr. Mohammad Abu Yusuf • Mr. Mohammad Faruquzzaman • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√		√	√		
				b) Knowledge sharing and Awareness building seminar for parliamentarians.			√		√		
C4-Activity 10	**Efficient budget release**	• **Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure**	1.Analytical activities, studies, surveys, etc.	a) Inclusion of more cost centers in the budget preparation module, especially at divisional and district levels.	• Dr. Mohammad Abu Yusuf • Mr. Mohammad Faruquzzaman • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√	√			240	Updated Fund Release Policy and Procedures
				b) Issuance of directives by FD to selected MDAs to ensure the distribution of budget/fund by 31 July to field offices (whose budgets are under group office code).		√	√				
				c) Conduct Awareness workshops for selected MDAs to expedite the timely distribution of funds (i.e., by 31st July)		√	√	√	√		
		• **Perform necessary addition/development in iBAS++ budget execution modules to enable monitoring of timeliness of**	6.IT system acquisition	a) Set up a monitoring system to generate a budget release/distribution status report in iBAS++.	• Mr. Shirajun Noor Chowdhury		√			1,200	iBAS ++ based IT system in place (Budget execution module i.e., this sub-

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		releases to DDOs/project directors and establishing a monitoring mechanism.		b) User Manual and training to use the new monitoring system.	• Dr. Mohammad Abu Yusuf • Md. Zakir Hossain			√	√		activity is already achieved).
		• **Effective monitoring of budget execution and timely review and management of outliers**	1.Analytical activities, studies, surveys, etc.	a) Develop and finalize customized software embedded in the iBAS++ system to help strengthen BIP.	• Mr. Shirajun Noor Chowdhury • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain			√	√	900	Effective monitoring in place (Related with DLR 3.2: 80% of DDOs have had their budget released and distributed by July 31 (of the relevant fiscal year in which the DLR is being assessed). We have already partially achieved DLR 3.2
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).			√	√	√		
				c) Formation of different groups comprising Reps from MDAs and conduct follow-up meetings with them to monitor the progress of BIP			√	√	√		
				d) Amendment and fine-tuning of the monitoring tool (BIP).				√	√		
				e) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released by 31st July.				√			
				f) Consultation or training for MDAs who showed sub optimal performance in budget execution i.e., outliers.				√	√		

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	• **Develop plans and materials on MAF/SAF training.**	2. Training	a) Support MDAs to develop sample MAFs for the two pilot sectors.	Mr. Mithun Paul Dip	√	√	√	√	105.00	MAF and SAF have already finalized.
				b) Develop web-based tutorial video to support online training programs.	Mr. Mohammad Alamgir Hossain		√	√	√		Web-based tutorial videos developed and used.
		• **Implement the MAF/SAF introduction in two pilot sectors.**	2. Training 3.Communication and knowledge sharing 4. Advocacy	a) Conduct a dissemination seminar on PIM tools for senior officials such as Members and Secretaries.	Mr. Mohammad Alamgir Hossain	√				120.00	Debriefing implemented
				b) Conduct Training of Trainers (TOT) to develop trainers in two pilot sectors.					√		TOT implemented
				c) Conduct training on MAF, SAF, Logical Framework Analysis (LFA), and Cost Benefit Analysis (CBA) for officers in two pilot sectors.		√	√	√	√		Foundation courses implemented
				d) Conduct on-the-job training (OJT) for officers on MAF/SAF/LFA/CBA based on their demand in two pilot sectors.		√	√	√	√		OJT implemented
		• **Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals.**	1.Analytical activities, studies, surveys; 2. Training	a) Update the MAF/SAF formats and manuals after completion of the revision of Green Book	Mr. Muhammad Anwar Uddin		√	√	√	25.00	MAF/SAF format and manuals revised.
		• **Digitize MAF and SAF**	6.IT systems acquisition	a) Develop a digital (online) MAF/SAF system for assessment and appraisal of DPPs and automatic generation of Working Papers for PSC and PEC.	Mr. Muhammad Anwar Uddin and JET	√	√	√	√	55.00	A digitized MAF/SAF system developed.
C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	• **Establish interface/linkage between Programming Div. and FD for the preparation of National budget**	1.Analytical activities, studies, surveys;	a) Introduce a "Unique Project Code" in the ADP process.	Mr. Md. Sayduzzaman and SPIMS	√	√			550.00	Unique project code introduced in the ADP process.
				b) Establish digital interface between ADP/RADP Management System (AMS), iBAS++, PMIS (IMED), and FAMS (ERD).	Mr. Md. Sayduzzaman	√	√	√	√		Digital interface established in PD, FD, IMED and ERD.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Develop and agree among stakeholders on the procedure and schedule to introduce SSP/MYPIP**	5.Drafting /revising laws, strategies, regulations, framework, procedures 7.Consultations, forums, citizens' participation	a) Integrate SSP and MYPIP in the ADP and MTBF processes by using SSP/MYPIP in the formal FD and PC documents such as budget circulars and guidelines	Mr. Muhammad Anwar Uddin		√	√	√	250.00	SSP/MYPIP for the two pilot sectors used in the ADP and MTBF processes.
		• **Conduct dissemination workshops on SSP/MYPIP in two pilot sectors**	2.Training 3.Communication & knowledge Sharing	a) Conduct dissemination workshops on SSP/MYPIP for the two pilot sectors.	Mr. Muhammad Anwar Uddin		√	√		130.00	Workshops held.
				b) Conduct a Dissemination Seminar on PIM tools for senior officials.				√			Events held.
		• **Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP**	2. Training	a) Conduct OJT for key officials in PIM Reform Wing of Programming Division to produce MYPIP analysis reports	Mr. Muhammad Anwar Uddin		√	√		10.00	MYPIP analysis reports developed.
				b) Conduct OJT for key officials to use the MYPIP module in AMS for the two pilot sectors			√	√	√		MYPIP module in AMS used.
				c) Conduct OJT for key officials in the Sector Divisions and Programming Division to draft sector write-up sections for ADP and RADP				√	√		Sector write-up sections in ADP and RADP drafted.
				d) Conduct TOT through the OJTs in a), b) and c) above to develop trainers.				√	√		TOT implemented.
		• **Review the status of the usage level SSP/MYPIP and identify points for improvement.**	1.Analytical activities, studies, surveys;	a) Evaluate the integration of all 7 linkages of SSP/MYPIP in two pilot sectors into the ADP/RADP and MTBF processes, and provide inputs to a rollout strategy of PIM tools to other sectors.	Mr. Mohammad Alamgir Hossain		√	√		8.00	Evaluation report prepared.
		• **Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP**	1.Analytical activities, studies, surveys;	a) Prepare bi-annual AMS-based updates of MYPIP for the two pilot sectors	Mr. Muhammad Anwar Uddin			√	√	15.00	MYPIP updated bi-annually with using AMS.
				b) Support Sector Divisions to prepare an annual update of Sector Results Matrix of SSPs for the two pilot sectors			√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Review and update SSP/MYPIP guidelines**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Update Strategic ADP Guidelines (formally called "SSP/MYPIP guidelines")	Mr. Muhammad Anwar Uddin		√	√	√	18.00	Strategic ADP Guidelines developed.
		• **Establish digital interface between Programming Division (PD) and FD for the preparation of National budget**	6. IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	Mr. Md. Sayduzzaman, Additional Secretary and SPIMS		√	√	√	10.00	Unique project code introduced in the ADP process.
				b) Establish digital interface between ADP/RADP Management Information System (AMS) and IMED (PIMS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System)		√	√	√	√		
		• **Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation**	7.Consultations, forums, citizens' participation	a) Arrange regular meetings with the pilot and other sector MDAs and concerned divisions (GED, Sector Divisions, FD, others)	Mr. Muhammad Anwar Uddin	√	√	√	√	10.00	Coordination among parties strengthened.
		• **Strengthen PIM Reform Wing as the anchor organization for PIM reform**	4. Advocacy 5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a national PIM guideline that articulates the functions and responsibilities of all stakeholders.	Mr. Muhammad Anwar Uddin	√	√	√		60.00	National PIM guidelines developed.
				b) Develop PIM Reform Program (PIMRP) for medium-term planning of PIM reform across GOB.	Mr. Mithun Paul Dip	√	√	√			PIM Reform Program developed.
				c) Monitor and report the progress of PIMRP by using Annual Work Plan (AWP).	Mr. Muhammad Anwar Uddin	√	√	√	√		Progress reports prepared.
				d) Introduce and use communication tools such as flyers to raise awareness among PIM stakeholders.		√	√	√	√		Communication tools used by PIM Reform Wing.
				e) Develop a rollout strategy of PIM tools (MAF, SAF, SSP, MYPIP) for all sectors.			√	√	√		A rollout strategy developed.

C-6: PUBLIC SECTOR PERFORMANCE MANAGEMENT (CABINET DIVISION)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/other officials responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C6-Activity 14	Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities	• Train government officials on APA preparation, monitoring and evaluation • Prepare model APA • Research/study/meeting on improving performance management in Bangladesh, current international practices on performance management, current gaps and way forward	1.Analytical activities 2. Training 3. Communication and knowledge sharing 4. Advocacy 7. Consultations, forums, citizens' participation	a) Arrange training programs and stakeholder discussions (meeting/workshop /seminar). b) Prepare APA guideline c) Prepare model APA by consultant d) Appoint researcher	• Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Sawqat Ali • Md. Fauzul Kabir	√ √ √ √	√ √ √ √	√	√	40 (GOB)	1) Skill and knowledge of government officials will enhance; 2) Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); 3) Knowledge on improving performance management will improve;
C6-Activity 15	Adopt a comprehensive monitoring system and evaluation framework	• Monitoring progress of APA and provide feedback • Improve the APAMS software for better monitoring and evaluation	6.IT System acquisition	a) Provide feedback on Quarterly and Half-Yearly progress. b) Appoint vendor for service support, maintenance and change management for APAMS software (2nd version) c) New Version of APAMS Software developed.	• Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Sawqat Ali • Md. Fauzul Kabir	√ √	√ √	√ √	√ √	150 (GOB)	**New version of APAMS software will be developed**
C6-Activity 16	Incentivize MDAs based on performance	• Award best-performing ministries/divisions • Exchange programs	3.Communication and knowledge sharing	a) Arrange APA & NIS award-giving ceremony and provide APA and NIS awards by the HPM to the top performing ministries/divisions	• Md. Mamunur Rashid Bhuiyan • Dr. Mohammad			√		12 (GOB/External sources)	A fair competition among government offices to achieve performance targets will be visible.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/other officials responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				b) Arrange exchange programs /international workshops/training programs	Azizul Haque • Md. Sawqat Ali • Md. Fauzul Kabir			√	√		
C6-Activity 17	Ensure greater openness and transparency of the APA process	• **Ensure APA preparation/evaluation through a consultation process** • **Ensure APAs are evaluated in a transparent way**	3.Communication and knowledge sharing 7. Consultations, forums, citizens' participation	a) Prepare APA monitoring and evaluation guidelines through a consultative process.	• Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Sawqat Ali • Md. Fauzul Kabir	√				10 (GOB)	A transparent APA process will be visible.
				b) Ensure publication of APAs and evaluation reports on respective websites of the government offices				√	√		
				c) Prepare transparency and accountability guidelines		√	√				
								√	√		

C-7: iBAS++/BACS IMPLEMENTATION (FINANCE DIVISION, iBAS++ PROJECT UNIT)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
C7-Activity 18	Implement new BACS and enhance the use of IBAS++ information for decision-making	• **Prepare iBAS++ improvement plans to improve system functionality and processes**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify iBAS++ improvement areas, at a macro level, in the following areas: i. Report generation ii. System robustness iii. System performance iv. User-friendliness	Mr. Abdur Rahman Khan					12	iBAS++ improvement areas identified.
				b) Prepare a time-bound action plan for each of the improvement areas identified.						5	Draft iBAS++ improvement plan prepared.
				c) Convene a workshop with stakeholders to discuss and finalize the workplan	Mr. Mohammad Ali Prince					10	iBAS++ improvement plan finalized.
		• **Implementation of feedback received from the assessment of iBAS++ system security certification**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Design policies, procedures and governance structure to mitigate the security risks identified in the assessment.	Mr. Abdur Rahman Khan					500	IT Security policies, procedures and governance structure prepared.
				b) Implement policies, procedures and governance structure.						500	IT Security policies, procedures and governance structure implemented.
				c) Conduct a source code review and implement recommendations.		√				100	iBAS++ source code reviewed and recommendations implemented, however, it is a continuous process
				d) Conduct system performance review and implement recommendations.			√			100	
				e) Prepare for ISO certification				√		300	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
C7- Activity 19	**Document operating procedures and improve/automate processes to support iBAS++ operations**	• **Finalize an iBAS++ operating procedures manual consistent with BACS**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: i. Bill preparation and submission for Self-Drawing Officer ii. Bill preparation, submission and accounting DDOs iii. Bill and payment processing iv. Bank reconciliation v. Correction journals vi. Month closing and accounting vii. Budget preparation viii. Fund release ix. Re-appropriation x. Bill and payment processing and accounting for SAEs xi. Bill and payment processing and accounting for projects xii. Bill and payment processing and accounting for foreign missions xiii. Bill and payment processing and accounting for autonomous bodies	Mr. Saiful Islam					100	First draft of iBAS++ operating procedures prepared.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual.				√		20	
				c) Finalization of iBAS++ operating procedures.					√	100	
		• **Map manual processes in accounts offices and manual records kept outside iBAS++**	1.Analytical activities, studies, surveys	a) Prepare a draft report listing all processes and records in accounts offices along with automation status.	Mr. Abdur Rahman Khan	√				20	
				b) Arrange a workshop to finalize the report with final mapping of areas and processes identified.			√			10	.
		• **Prepare process flow charts and develop a time-bound process improvement plan.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records	Mr. Md. Manzarul Mannan	√				10	
				b) Develop a time-bound improvement plan			√			10	
				c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan				√		20	
				d) Finalization of process flow charts and improvement plan and submission for approval					√	10	
		• **Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and iBAS++ operating procedures.**	8. Execution of reformed PFM process	a) Examine consistency between government's rules/regulation/circulars and iBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings	Mr. Abdur Rahman Khan	√				10	
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request			√			10	
				c) Complete iBAS++ development to implement the change requests				√		50	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations					√	20	
		• **Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system. Two separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA.**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition	a) Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow and system security	Mr. Mohammad Ali Prince	√				50	
				b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system			√			50	
				c) Prepare ToR and procedure manual for setting-up a unit in CGA for monitoring sensitive transactions.				√		50	
				d) Prepare ToR and procedure manual for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring.					√	50	
		• **Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority.**	6. IT systems acquisition	a) Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, iBAS++ sub-modules where it will be used, proposed mechanism of using it (dongle, OTP etc) and estimated timeline.	Mr. Abdur Rahman Khan					20	
				b) Prepare a time-bound work plan for implementing CSA digital signature						10	
				c) Implement CSA digital signature in all appropriate sub-modules of iBAS++				√		50	
		• **Update Business Continuity Management (BCM) plan annually and undertake**	5.Drafting/revising laws, strategies, regulations,	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Saiful Islam					50	Existing Business Continuity Management (BCM) reviewed.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
		periodic disaster recovery tests	framework, procedures; 8. Execution of reformed PFM process	b) Discuss with management and update Business Continuity Management (BCM) for 2021-22						50	Existing Business Continuity Management (BCM) updated.
				c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report						50	Disaster recovery tests performed.
C7 - Activity 20	**Develop and implement system interfaces with other PFM systems**	• **Identify interfaces and prioritize development and hold consultations with key stakeholders**	1. Analytical activities, studies, surveys, etc; 7. Consultations, forums, citizens' participation	a) Prepare a list of GoB systems which can be interfaced with iBAS++, including the following: i. Social protection system, ii. Bangladesh Bank real-time gross settlement system/automated clearing house iii. E-government procurement (e-GP) iv. Personnel Management Information System (PMIS) of MoPA v. Payroll and pension database, vi. Debt Management and Financial Analysis System (DMFAS) vii. The National Board of Revenue (NBR)	Mr. Saiful Islam		√			20	List of GoB systems which will be interfaced has already been identified.
		• **Develop a time-bound interface implementation plan and submit quarterly progress reports**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process.	a) Prepare a time-bound interface implementation plan	Mr. Md. Manzarul Mannan					20	
				b) Consult with stakeholder to finalize the action plan						20	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
		• **Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government**	6. IT systems acquisition	a) Develop an interface in iBAS++ which NBR can use to import data related to revenue receipts of the government.	Mr. Md. Manzarul Mannan	√				1000	Reporting format has been developed and incorporated in iBAS++.
				b) Implement the interface through providing access details and training to NBR.			√			20	
		• **Ensure live interfacing of iBAS++ with BB's system to capture TSA data.**	6. IT systems acquisition	a) Prepare a technical paper on how a live interfacing of iBAS++ can be implemented with BB and SB systems to capture TSA data.	Mr. Saiful Islam		√			20	Technical paper on live interfacing with BB and SB prepared.
				b) Consult with Bangladesh Bank and agree upon a solution and timeline.				√		10	A solution and timeline agreed with BB.
				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)					√	100	Live interface with BB and SB developed.
		• **Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for iBAS++ and e-GP interface.**	6. IT systems acquisition	a) Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and eGP, taking into consideration the introduction of a rate table	Mr. Saiful Islam					20	Technical report on data exchanged between iBAS++ and e-GP developed.
				b) Share the technical report with CPTU, and finalize it						10	Data exchanged list between iBAS++ and e-GP finalized.
				c) Prepare a time-bound action plan developing the interface.						10	Interface development plan prepared.
				a) Develop and implement the interface						100	Interface between e-GP and iBAS++ has been accomplished.
		• **iBAS++ project code allocated to approved projects by FD, is to be allocated to projects in the**	6. IT systems acquisition	a) Prepare a status report on the current status of development of the ADP system of Planning Commission	Mr. Md. Manzarul Mannan					20	Status report on ADP system development prepared.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
		identification phase by PC for ADP, so ADP and MTBF reflect the same project codes		b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code						10	PC requirement for iBAS++ API collected.
				c) Develop API for Planning Commission						50	iBAS++API for PC developed.
C7 - Activity 21	**Introduce commitment controls for cash management and strengthen the Treasure Single Account**	• **Hold consultations with all holders of special accounts, extra budgetary funds and aided funds**	7. Consultations, forums, citizens' participation	a) Hold consultation with (i) ministries/divisions/ departments/ autonomous and semi-autonomous agencies; (ii) state-owned enterprises (SOEs); (iii) local government institutions (LGIs); (v) revenue authorities - tax collecting agency's deposit accounts; (vi) special accounts; (vii) EBF; and (viii) Imprest to Foreign Embassy and Military Attaché.	Mr. Md. Abdur Rahman Khan					60	Consultations held.
				b) Prepare functional requirement for the Stock-take of Bank Account sub-module.		√				30	
C7 - Activity 22	**Extend and implement Electronic Funds Transfer**	• **Conduct an assessment to identify all transactions (vendor payments, employee direct deposits, pensions, etc.) that could be done via EFT and prepare a sequenced strategy for each and conduct a force field analysis of the involved entities, as to know who will support FTE reform within the organization.**	1.Analytical activities, studies, surveys	a) Prepare a status report on all the payments made by government and the instruments (EFT, cheque, pay order etc) along with the types and recipients of transactions in order to help stipulate a practicable strategy for implementing EFT.	Mr. Md. Abdur Rahman Khan	√				20	
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.			√			30	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
		• **Ensure all government payments (including social safety net transfer) to beneficiaries designated bank account (G2P)**	8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy.	Mr. Md. Abdur Rahman Khan					30	
				b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy			√			30	
				c) Implement EFT in all types of transactions		√	√	√	√	20	
C7 - Activity 23	**Develop and implement a DDO module**	• **Based on the experience of several other countries, develop a web- enabled DDO module for online bill submission.**	3.Communication and knowledge sharing; 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a detailed System Requirements Specification (SRS) document for DDO module, including provision of submitting all types of bills paperless, and option for generating all kinds of budget execution and accounting reports from this module.	Mr. Md. Abdur Rahman Khan					100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b) Arrange knowledge sharing programs to gather experience of several other countries.						100	
				c) Prepare a System Design Document based on the SRS prepared.						100	System Design Document for Full-fledged DDO module prepared
				d) Develop full-fledged DDO module.						150	Full-fledged DDO module developed
		• **Prepare and implement a progressive roll-out plan for the DDO module.**	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the DDO module	Mr. Saiful Islam					20	Progressive rollout plan prepared.
				b) Implement DDO module through supporting user creation, master data entry and performing another configuration.						200	System based user registration is in place.
		• **Develop an online orientation training for DDOs to use these DDO module application.**	8. Execution of reformed PFM process	a) Prepare video training materials for using DDO module.	Mr. Saiful Islam	√				20	Video training materials prepared for partial DDO module.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				b) Prepare online interactive training materials with FAQs.			√			20	FAQ prepared for partial DDO module.
		• **Establish a helpline to remotely support the DDOs**	8. Execution of reformed PFM process	a) Provide ToT to competent officials so that they can be the first line of support for DDOs.	Mr. Saiful Islam					50	ToT has provided to 500 officials.
				b) Create a dedicated Help Desk team for supporting DDOs.							DDO Help Desk created within iBAS++ support team.
C7 - Activity 24	Develop and roll out new iBAS++ modules for specialized public entities (for SAEs and SOEs)	• **Develop a plan for developing, testing, and incorporating additional modules in iBAS++ with concerned units**	8. Execution of reformed PFM process	a) Assess the automation status and future requirements for SAEs, taking into consideration of the development already done in iBAS++ for SAEs, and prepare a report.	Mr. Mohammad Ali Prince	√				20	
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++			√			20	
		• **To promote iBAS++ as a whole-of-government solution, conduct workshops at IPF on the new PFM enabling environment and the improved management options derived from iBAS++/BACS.**	3.Communication and knowledge sharing; 4.Advocacy	a) Knowledge sharing forum/ workshop to promote the iBAS++ and share the lessons learned.	Mr. Mohammad Ali Prince	√	√			100	
		• **Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures).**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)	Mr. Mohammad Ali Prince		√			20	
				b) Consult stakeholders on the rollout strategy and timeline and finalize			√			30	
C7 - Activity 25	Develop a module to inventory, value	• **Develop a classification system to rate the condition**	5.Drafting/revising laws, strategies, regulations,	a) Prepare a classification system to rate the condition and operational utility of all fixed assets	Mr. Abdur Rahman Khan		√			30	Asset rating classification system developed.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
	and register fixed assets	and operational utility of all fixed assets	framework, procedures;	b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it			√			30	Stakeholder consulted on asset rating.
		• Prepare the TOR for a private firm to review the records and selectively visit high value sites.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare the TOR for a private firm to review the records and selectively visit high value sites.	Mr. Abdur Rahman Khan		√			30	ToR is prepared for a consultant.
				b) Complete the procurement process and award contract to a suitable local firm.			√			30	A consultant is appointed.
C7 - Activity - 27	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners	• Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	Mr. Saiful Islam	√				30	
				b) Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.			√			20	.
		• Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension data base and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems.	6. IT systems acquisition	a) Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database	Mr. Saiful Islam					50	Pensioner database integrated with iBAS++.
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.						30	Various monitoring reports has been developed in Pension sub-module of iBAS++ to expedite quick disposal of pension payment.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT (g)	Results (h)
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.						30	
				d) iBAS++ development to incorporate the sub-module.						50	
		• **After testing, implement a central pension processing, accounting and payment system linked to iBAS ++.**	6. IT systems acquisition	a) Implement a central pension processing, accounting and payment module linked to iBAS ++.	Mr. Saiful Islam					100	A central pension processing, accounting and payment module of iBAS ++ implemented.
		• **Load all pension data and integrate with EFT by FY 2021-2022**	6. IT systems acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022.	Mr. Saiful Islam					100	All pensioners received payment through EFT.
		• **Develop online training modules.**	2. Training	a) Develop online training modules	Mr. Saiful Islam					50	
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	2. Training	a) Develop a comprehensive communication and change management strategy and implement required program to this effect	Mr. Saiful Islam				√	50	

C-8: PENSION MANAGEMENT & FINANCIAL REPORTING (CONTROLLER GENERAL OF ACCOUNTS)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
C8-Activity 26	Create a well-functioning CPC and resolve backlog of pension cases	• **Establish procedures and guidelines and apply the necessary resources to address the considerable backlog of pension payments.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Finalization of Draft Pension Manual (Operational Manual for Pay-Points) after post workshop working group consultation	CAFO (P&FM)	√	√			170	The number of cases of delayed pension payments is reduced by 50%.
				b) Finalization of Draft Pension Manual (Manual for Executive) after post workshop working group consultation after post workshop working group consultation		√	√				
				c) Arrange workshops for Operational Manual.				√	√		
				d) Arrange workshops for Manual for Executive.				√	√		
				e) Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.				√	√		
		• **Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger actions under iBAS++.**	6. IT systems acquisition	a) Develop a "Face detection App for pensioners' Life Verification".	Addl CGA (Accts)	√				150	A centralized, common shared web-based personnel and pension data base under iBAS++.
				b) Develop common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info, Leave Automation, ELPC Issuance etc. from Payroll to Pension Database.		√	√	√	√		
				c) Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.		Done					

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
				d) Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining pensioner database and to generate e-PPO for pensioner.		√	√	√	√		
				e) In order to ease life verification process and update pensioner database with recent photograph, develop an image capturing mechanism using webcam.		√	√	√	√		
		• **Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases.**	4. Advocacy	a) Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners' database. Thus, the number of delayed pension cases will be calculated.	CAFO (P&FM)	√	√			200	List of pending pension cases prepared.
				b) A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. Report will be produced to disseminate the findings to the concerned stakeholders.		√	√				
				c) System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases		Done					
				d) Finalize an inference about bottleneck of backlog pension from the survey and disseminate the knowledge to stakeholders		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	5. Drafting / revising laws, strategies, regulations, framework, procedure	a) Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario	Addl CGA (Accts)	√	√			100	Change management strategy implemented for this Scheme.
				b) Training / awareness program for the Executive Departments		√	√				
				c) Advertisement in newspaper / electronic media/ rally /flyer/pamphlet etc.		√	√			50	
				d) A Communication Strategy Paper/Handbook will be prepared.			√	√			
		• **Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights.**	4. Advocacy	a) Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners.	Addl CGA (Accts)	√	√	√	√	180	Stakeholders are aware of pension system.
				b) Arrange a Pension week to deliver one stop service			√	√			
				c) Conduct a Pensioner Satisfaction Survey			√	√			
C8-Activity 28	**Maintain accurate records of GPF contributions, balances and outstanding loans and advances**	• **Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions and recording of balances.**	6. IT systems acquisition	a) GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway.	CAFO (P&FM)	√	√	√	√	200	A Government-wide annual GPF and pension service report has been produced.
				b) Draft of GPF Operation Manual for Pay-point user is under process.		Done					
				c) Arranging workshop for finalization of GPF Operation Manual for Pay-point user.			√	√			
				d) BGB Personnel GPF Opening Balance Entry and Approval is under process.		Done					
				e) Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.		Done					
				f) Linking iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management Website.		Done					

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
				g) GPF final payment Online authority request and approval.		√	√				
				h) Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming with changing scenario			√	√	√		
				i) GPF Module will be implemented for Forest, Postal Department and Bangladesh Missions abroad		√	√	√	√		New
				j) Provide user-end GPF Services by improving online facilities for employees including Lien and Deputation		√	√				New
				k) Develop GPF Data Quality Improvement Mechanism		√	√	√	√		New
				l) Maintain accurate records of PAR balances (Contractor's deposit, Land acquisition register) other than GPF		√	√				New
		• **Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).**	6. IT systems acquisition	a) Develop business process for ensuring audit trail of individual balances and balances included in annual report.	CAFO (P&FM)	√	√			100	Annual report of GPF status provided in system.
				b) Develop a Comprehensive GPF Status Report		Done					
				c) Develop a pay-pointwise yearly report for calculated profit amount		Done					
				d) Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.		√	√				
				e) Develop a final payment eligibility report.		√	√				
				f) Creation of PL Account for Police in iBAS++ System		Done				127	
				g) Develop GPF Application Trackers on a weekly basis				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
				h) Develop employee query management mechanism for GPF				√	√		
C-8-Activity 34	Improve the quality and timeliness of Government-wide in-year fiscal reporting	• **Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMs and SAEs accordingly.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Examine completeness and accuracy of data migrated from iBAS CoA1 to iBAS++ (Accounts closes to balances)	Addl CGA (Accts)	√	√			50	Balances for assets and liabilities updated in iBAS++
				b) Rationalization of Monitoring and Management reports of CGA, CGDF and ADG (Finance) Railway.		√	√	√	√		Management and monitoring reports developed as per user requirements
				c) Consultations with LMs and SAEs regarding initial accounts				√	√		SAE and LMs requirements identified during workshop
				d) Auto generation of newly approved Appropriation Accounts (Civil, Defence, Postal and Railway) and Finance Accounts from iBAS++	Addl CGA (Accts)	√	√	√			Appropriation Accounts (Civil) and Finance Accounts is being generated from iBAS++. Appropriation Accounts Defenece, Postal and Railway will be generated from system by March 2023.
				e) Update General Ledger based accounting processes of iBAS++ for civil, defense and railway accounts.	Addl CGA (Accts)		√	√	√		New GL accounts, Control Ledgers and Subsidiary Ledgers are being developed. Accounts and reports will be developed from ledgers, not the general journal tables of iBAS++.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
				f) Accounting logic to be reviewed and recommendations provided as required for civil, defence and railway accounts.	Addl CGA (Accts)		√	√	√		Accounting logic at the backend of iBAS++ should be compliant with IPSAS-CASH requirements.
				g) Month and year end procedures of iBAS++ reviewed and redesigned for civil, defence and railway accounts.	DCGA (Accts)	√	√	√	√		Month and year end procedures will ensure timely generation of accounts from iBAS++.
		• **Develop procedures to collect data from the central bank and other entities including SAEs and EBFs.**	6. IT systems acquisition	a) Implementation of iBAS++ in Postal Department.	DCGA (Accnts)	√	√	√	√	20	In progress Accounts (Post Office) will be fully automated.
				b) Accounts keeping process of Bangladesh Post office examined for gap analysis for preparing Proforma Accounts.						30	Identifying gaps in generation of proforma accounts from iBAS++
				c) Develop Proforma Accounts for Bangladesh Post Office				√			Generation of Post Office Proforma Accounts from iBAS++
				d) Implementation of iBAS++ in Foreign Missions	Add CGA (Accounts)	√	√	√	√	50	In progress Accounts (Foreign Missions) will be fully automated and ministry accounts generated from the iBAS++ system.
				e) Develop Proforma Accounts for Bangladesh Railway.				√	√		Generation of Bangladesh Railway Proforma Accounts from iBAS++
				f) Examining old and new code mapping for Defence services (iBAS COA 1 and iBAS++)		√	√				Ensure correctness and completeness of Defence services accounts

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
				g) Examining old and new code mapping for Bangladesh Railway (iBAS COA 1 and iBAS++)				√			Ensure correctness and completeness of Bangladesh Railway accounts
		• **Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++.**	6. IT systems acquisition	a) Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects	Add CGA (Accounts)			√	√		Timely capture of DPA/RPA (Special Accounts) will lead to timely preparation of monthly and fiscal accounts from iBAS++.
		• **Improve bank reconciliation.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify areas of improvement for reconciliation with Sonali Bank.	Addl CGA (Accts)			√	√	50	Improved reconciliation and reporting.
				b) Improve Accounts reconciliation with executive departments				√	√	√	
				c) Improve reconciliation with ERD, NSD and T&DMW, FD		√	√	√	√	30	
				d) Reconciliation of Treasury Bill and Bond data with data maintained in iBAS++			√	√	√		
				e) Reconciliation of information of equity, DSL and on-lending with FD			√	√	√		
		• **Timely clearance of advance/ suspense accounts.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop procedures for streamlining advance/ suspense accounts	Add CGA (Accnts)			√	√		
C-8 Activity 35	**Improve the quality and timeliness of Government-wide year-end fiscal reporting**	• **Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS).**	5.Drafting / revising laws, strategies, regulations, framework for Annual Accounts, procedures	a) Develop and Finalize IPSAS Complaint Reporting Format and installing approved format in iBAS++ System on the basis of findings of GAP analysis report.	Add CGA Accnts	√				58	Financial reporting under IPSAS implemented.
		• **Update the Accounting Policy and Procedures Manual and**	5. Drafting / revising laws, strategies,	a) Develop a draft accounting policy of BCG under Account Code.	Add CGA (Accnts)			√		200	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT(g)	Results (h)
		Design and issue new reporting format.	regulations, framework/format of annual accounts, procedures	b) To organize a workshop on Accounting Policy related Procedure and Account Code.					√		Accounting Policy and procedures manual updated.
				c) Finalize the Accounting Policy related Procedure and Account Code.					√		
				d) Develop a details manual/appendix of Economic code(details)				√			
				e) Develop a hand book on GFS		√					
				f) Develop a Revision Policy of GFS		√					
				g) Submission of FY 20-21 GFS data to IMF		√					
				h) Automation of COFOG reporting in iBAS++			√				
				i) Produce current year quarterly GFS		√					
				j) Organize a training program on GFS and COGOG with the help of IMF.			√				
		• **Train CGA and OCAG staff on IPSAS compliance.**	2. Training	a) Develop training manual and Training material.	Add CGA (Admin)						Trained on IPSAS.
				b) To organize Pilot in-house ToT			√			80	
				c) Communicate with professional vendor in order to provide Professional training for IPSAS Certification						50	
				d) Sit for professional IPSAS certification		√	√	√	√	50	
				e) Training on Government Accounting System					√		
				f) Workshop on newly approved Appropriation and Finance Accounts				√			

C-9: STRENGTHENING OF SOES' GOVERNANCE (SOE WING & MONITORING CELL)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C9 - Activity 29	Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	• **Consult with Line Ministries/ Divisions on activities of SOEs and ABs.**	3.Communication and knowledge sharing;	a) Arrange meetings with Line Ministries/Divisions and SOEs & ABs on AFS and other reports.	Mr. Md. Amirul Islam	√	√	√	√		
				b) Arrange workshop with Line Ministries/Divisions and SOEs & ABs on AFS and other reports.			√	√			
				c) Organize SOE conference with stakeholders.				√	√		
		• **Review and update the current financial statement/reporting template and develop a harmonized SOE reporting framework which specifies the key financial and non-financial information required, the formats, and ensure regular and timely submission**	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Study the limitations of the existing reporting system and the best international practices.	Done					150	Updated financial reporting template & SOE financial/ Non-financial reporting framework.
				b) Review and update existing reporting templates and financial and non-financial statement / reporting framework.	Done						
				c) Arrange workshop to validate the updated reporting template and financial and nonfinancial statement/reporting templates.	Done						
				d) Convert the approved SOE financial and non-financial monitoring templates into online reporting system.	Done						
				e) Develop and update a harmonized SOEs' and ABs' reporting framework.	Mr. Md. Firoz Ahmed			√	√		
		• **Ensure data collection and quality control of financial and non-financial information produced by SOEs**	1.Analytical activities, studies, surveys	a) Study and review the existing data collection method and quality control measures.	Done					500	Improved data collection methods. Quality control mechanisms put in place.
				b) Identify challenges and gaps of the current data collection and quality control method.	Done						
				c) Work with iBAS++ team of FD to develop the web-	Mr. Md. Firoz Ahmed	√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				based tool to improve the data collection method and quality control measures							
				d) Finalize the system of timely collection of financial and non-financial data and ensure quality control.	Mr. Md. Firoz Ahmed			√	√		
		• **Ensure regular publication of audited financial statements of all SOEs**	4. Advocacy	a) Prepare and update a comprehensive list of SOEs/ABs.	Mr. Md. Amirul Islam		√			200	Report of Audited financial statements available to policy makers.
				b) Issuing letter to the LMs/Divisions and SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly	Mr. Md. Ibrahim Khalil			√	√		
				c) Conduct meeting with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.		√	√				
				d) Ensure preparation of Audited Financial Statements and publish in the website of SOEs and Finance Division.		√	√		√		
		• **Publish a list of SOEs those publish Annual Financial Statement maintaining standards and timeliness**	1.Analytical activities, studies, surveys	a) Analyze/review the uploaded AFS regarding maintaining the standard and timeliness.	Mr. Md. Amirul Islam Mr. Md. Ibrahim Khalil		√	√	√	300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure.
				b) Arrange workshop with stakeholders.				√	√		
				c) Prepare and publish a list of SOEs those have published audited financial statements maintaining standards and timeliness.		√			√		
				d) Issue letter of appreciation for publishing audited financial statements accordingly.			√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C9-Activity 30	Inform Policy Makers on Fiscal Risk and Contingent Liabilities	• **Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public sector entities, their debts/liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and high fiscal risk**	5.Drafting/ revising laws, strategies, regulations, framework, procedures	a) Conduct a study to find out the potential fiscal risk and contingent liabilities arising from SOEs.	Done					500	Debt and Contingent Liabilities Procedure finalized.
				b) Develop policy and procedure to regulate debt and contingent liabilities.	Done						
				c) Arrange virtual workshop to share and collect feedback from stakeholders.	Done						
				d) Get final approval of Debt and Contingent Liabilities Policy and Procedure to identify and assess the potential fiscal risk and contingent liabilities arising from their debts/liabilities, guarantees, non-performance and other Public Service Obligations.	Done						
				e) Update DCL procedure	Mr. Md. Mahbubul Morshed.	√	√	√			
		• **Review oversight arrangements of SOEs to manage fiscal risks.**	2. Training	a) Arrange training programs on Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs.	• Mr. Md. Amirul Islam Mr. Md Sohrab Hossain	√				400	Oversight arrangements on SOEs reviewed
				b) Arrange awareness building meetings/workshops with senior management of SOEs on oversight arrangements of SOEs to manage fiscal risks.	• Mr. Syed Khaled Bin Hafiz • Mr. Md. Ibrahim Khalil • Mr. Md Sohrab Hossain		√	√			
				c) Sensitization of the SOEs about overseeing fiscal risks.	• Mr. Mahbubul Morshed • Mr. Syed Khaled Bin Hafiz			√	√		
		• **Pilot the preparation of annual SOEs fiscal risk, debt and contingent**	8.Execution of reformed PFM process	a) Orientation of the SOE officials about the format of collecting data on debt and contingent liability	Done						

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		liability statement for submission to the appropriate		b) Collect data on debt and contingent liabilities in the designed format.	Done						
				c) Prepare pilot report on debt and contingent liabilities of the selected SOEs.	Done						
				d) Arrange workshop on pilot report	• Mr. Md. Firoz Ahmed • Mr. Md. Sohrab Hossain	√	√				
				e) Submit the pilot report to the appropriate authority.				√	√		
		• **Roll-out the preparation of annual SOE fiscal risks, debt and contingent liability statement for SOEs and ABs and submit to the appropriate authority**	8. Execution of reformed PFM process	a) Orientation of the SOE officials about the format of collecting data on debt and contingent liability	• Mr. Md. Firoz Ahmed • Mr. Md. Mahbub Morshed • Mr. Md. Sohrab Hossain	√	√				
				b) Collect data on debt and contingent liabilities and other financial indicators in the formats of DCL module.			√	√			
				c) Prepare the statement of debt and contingent liabilities of SOEs and ABs.				√	√		
C9-Activity 31	**31. Strengthening oversight and performance monitoring of SOEs**	• **Capacity building of Monitoring Cell and SOE Wing to focus on SOE performance monitoring and management**	2. Training	a) Arrange local training program on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.	• Ms. Nasrin Sultana • Mr. Syed Khaled Bin Hafiz	√	√	√	√	400	Overhauled roles for SOE Monitoring Cell.
				b) Arrange foreign training program on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.		√	√	√	√		
		• **Develop a database for SOEs and ABs with financial and non-financial information integrated with manpower, TO&E, budget, debt and contingent liabilities, performance evaluation.**	6. IT systems acquisition	a) Prepare Functional Requirement Specification (FRS) of Budget Management of SOEs and ABs.	• Md. Firoz Ahmed • Syed Khaled Bin Hafiz • Md. Ibrahim Khalil • Mohammad Sohrab Hossain	√	√				A comprehensive database of SOEs developed
				b) Arrange stakeholders' consultation workshop on Budget Management FRS of SOEs and ABs.				√			
				c) Prepare Functional Requirement Specification (FRS) of existing TO&E (Manpower, Table of			√	√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				Organization, and Equipment) of SOEs and ABs.							
				d) Arrange stakeholders' consultation workshop on TO&E (Manpower, Table of Organization and Equipment) FRS of SOEs and ABs.					√		
				e) Updating BACS with Code Classification of SOEs and ABs.		√	√	√	√		
				f) Arrange consultation workshop with iBAS++ on SOEs and ABs' Database FRS.					√		
				g) Develop a database for SOEs and ABs with financial and non-financial information.		√	√	√	√		
		• **Develop and implement API (Application Programming Interface) with iBAS++**	6. IT systems acquisition	a) Prepare Functional Requirements Specification (FRS) to identify API integration points/ require data sharing.	• Md. Firoz Ahmed • Syed Khaled Bin Hafiz • Md. Ibrahim Khalil • Mohammad Sohrab Hossain			√	√		
				b) Prepare Software Requirements Specification (SRS).					√		
				c) Prepare a Memorandum of Understanding (MoU) and sign with iBAS++.					√		
				d) Develop API and test integration.					√		
				e) Implement API with iBAS++.					√		
		• **Study the existing Laws, Rules and Regulations of SOEs to submit recommendations**	1.Analytical activities, studies, surveys	a) Review the existing laws, rules and regulations of SOEs and ABs	Mr. Md. Saiful Islam	√	√			150	SOEs' rules and regulations reviewed for improving SOE legal framework
				b) Categorize SOEs and ABs by nature and functions		√	√				
				c) Arrange workshops with stakeholders regarding findings from existing Acts, Rules and Regulations				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				d) Prepare and submit recommendations on the basis of findings of the study					√		
		• **Develop a SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify existing performance and determine indicators of performance for the SOEs	Done					250	Performance Evaluation Guidelines approved.
				b) Review the existing performance system (Annual Performance Agreement and SOEs Incentive system	Done						
				c) Prepare draft guideline consisting of procedures, financial and non-financial indicators, scoring criteria, targets, incentive coverage, composition of performance evaluation team and the generic structure of performance criteria etc	Done						
				d) Arrange virtual workshop to share and collect feedback from stakeholders	Done						
				e) Get final approval of the authority	Done						
				f) Continue communication to the SOEs for the manual to be updated annually	• Ms. Nasrin Sultana • Mr. Syed Khaled Hafiz	√	√	√	√		
		• **Enhance capacity of Line Ministries /Divisions, SOEs and ABs to improve the performance of SOEs and ABs**	8. Execution of reformed PFM process	a) Identify the training programs for the personnel of monitoring Cell	• Ms. Nasrin Sultana • Mr. Md. Amirul Islam • Mr. Syed Khaled Hafiz	√				350	Improved capacity of SOE officials.
				b) Organize internal capacity building workshops			√	√	√		
				c) Arrange virtual/online local trainings for capacity building due to Covid-19.		√	√	√	√		
				d) Arrange overseas training and knowledge sharing program for capacity building.		√	√	√	√		
		• **Commission independent SOE performance evaluations each year to**	8. Execution of reformed PFM process (such as functioning of BMC	a) Arrange IPE launch workshop on IPEG for an overview of selected SOEs/ABs	Done					1800	SOE Performance Evaluation

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		validate performance information provided by SOEs	or carrying out performance evaluation of SOEs)	b) Design parameters for SOEs/ABs by IPEC with clear scoring criterion	Done						reports published.
				c) Prepare inception report for the selected SOEs/ABs	Done						
				d) Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs	Done						
				e) Discuss the IPE draft reports with the selected SOEs'/ABs' management	• Ms. Nasrin Sultana • Mr. Md. Amirul Islam • Mr. Syed Khaled Hafiz		√				
				f) Submit the final IPE reports of selected SOEs/ABs				√			
				g) Select 10 more SOEs/ABs to conduct IPE for FY 2021-22				√	√		
		• **Reward better performing SOEs and ABs based on IPE result**	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a) Identify the better performing SOEs and ABs for reward based on IPE report	Mr. Md. Amirul Islam			√			
				b) Publish the better performing SOEs and ABs IPE report on FD website				√			
				c) Arrange reward ceremony				√	√		
C9-Activity 32	**32. Develop and implement a policy framework that enables an effective review of grants to SOEs by FD**	• **Develop an appraisal system on Financial Support for SOEs and ABs incorporating the different categories and various aspects of financial support**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review current policy, procedures, categories and aspects of financial support for SOEs and ABs	Mr. Md. Saiful Islam	√	√				Grant and Subsidy Management Manual of approved and issued.
				b) Develop a draft policy and procedures to appraise the financial supports		√	√				
				c) Arrange workshops with stakeholders of SOEs and ABs			√	√			
				d) Prepare and finalize the appraisal policy and procedures on financial supports.			√	√			
C9-Activity 33	**33. Assess non-performing SOEs and propose preferred options to the policymaker**	• **Identify and listing under-performing SOEs and ABs.**	1. Analytical activities, studies, surveys	a) Identify and Categorize the under-performing SOEs and ABs	• Mr. Md. Firoz Ahmed • Mr. Md Sohrab Hossain		√	√	√	200	Criteria to help classify risks developed
				b) Conduct study of the selected underperforming SOEs and ABs to find out the causes of least performing SOEs and ABs				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				c) Conduct physical inspection of the selected least performing SOEs and ABs				√	√		
				d) Prepare a short list of least performing SOEs and ABs for the Suggested Performance Improvement Strategy (PIS).				√	√		
		• **Performance Improvement Strategy for under-performing at least two SOEs every year**	1. Analytical activities, studies, surveys	a) Review the audited financial statements and other financial and non- financial information/documents of SOEs	• Mr. Md. Firoz Ahmed • Mr. Md Sohrab Hossain	√	√	√	√		
				b) Arrange meeting/workshop with the SOEs regarding the audited financial statements and other financial and non-financial information/documents			√	√	√		
				c) Prepare Performance Improvement Strategy for under-performing SOEs				√	√		

C-10: FINANCIAL REPORTING (INTERNAL AUDIT AND AUDIT FOLLOW UP) (EXPENDITURE MANAGEMENT WING, FD)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizen participation; 8. Execution of reformed PFM process.*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
C10: Activity 36	**Institute a modern Internal Audit function in the government**	• **Conduct detailed study on Internal Audit options**	**1. Analytical activities, studies, surveys**	a) Review and finalize TOR for hiring consulting firm: Internal Audit Charter and the Risk-based Internal Audit Manual.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal	√	√			140	Detailed Study report on Internal Audit functions prepared and Internal Audit Report of the 5 MDAs will be completed by the Consulting Firm
				b) Publish EOI to hire consulting firm	• Mr. Md. Mofidur Rahman • Mr.Mohammad Azad Sallal		√	√			
				c) Conduct Internal Audit by the consulting firm to provide findings and recommendation.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal		√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
				d) Arrange workshop to collect feedback from stakeholders.	• Mr. Kabirul Ezdani Khan	√	√	√			
				e) Finalize the study report on Internal Audit options.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal	√	√				
				f) Trainings (local, foreign) /seminars/ workshops/KEVs for the officials of concerned MDAs.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal		√	√	√		
		• **Implement the already developed strategy for strengthening internal audit and issue an Internal Audit Charter**	**8 Drafting/ revising laws, strategies, regulations, framework, procedures**	a) Finalize the Internal Audit Charter & Risk Based Audit Manual.	• Mr. Kabirul Ezdani Khan • Mr. Mohammad Azad Sallal	√	√			290	The Model Internal Audit Charter and the Risk-based Internal Audit Manual are in preparation stage & will be issued within stipulated time. Report on Post Procurement Review will be issued
				b) Finalize and approval of Post Procurement Review Report of the SPFMS program for FY 2019-20 and FY 2020-21.	• Mr. Kabirul Ezdani Khan • Mr. Mohammad Showkat Ullah	√					
				c) Conduct Post Procurement Review of SPFMS for FY 2021-2022 and for other concerned programs/ projects of the Finance Division.	• Mr. Kabirul Ezdani Khan • Mr. Mohammad Showkat Ullah	√	√	√			
				d) Arrange a workshop on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal	√	√				
				e) Arrange Seminar for PAOs on Internal Audit Charter and Risk-based Audit Manual.	• Mr. Kabirul Ezdani Khan	√	√				
				f) Internal Audit Charter and manual approved by the Senior Secretary of the Finance Division.	• Mr. Kabirul Ezdani Khan	√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
		• **Develop a comprehensive program for building capacity to use the Internal Audit Manuals already in place**	2.Training	a) Arrange meeting/ workshop/ seminar with relevant officials to share comprehensive program of Internal Audit.	• Mr. Md. Mofidur Rahman • Mr. Chawdhury Asraful Karim	√	√			200	Comprehensive program on capacity building on internal audit manuals developed
				b) Get Feedback on Risks analysis from the stakeholders is incorporated	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√				
				c) Finalize the identified risks and mitigation for capacity building of Internal Audit Execution.	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√	√			
		• **Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk Management objectives by ensuring:** ✓ Conformity to the Government's strategy; ✓ Effectiveness and efficiency of operations; ✓ Reliability of financial reporting; and Compliance with applicable laws and regulations	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Identify and categorize departments wise top risks associated with internal control process of each selected department	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√	√		230	Risk-Based Audit (RBA) plans deployed
				b) Identify the Risk Management options aligning with the Government existing rules and regulations	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√	√			
				c) Draft Risk Management Plan for individual department based on identified risks	• Mr. Md. Mofidur Rahman • Mr. Chawdhury Asraful Karim		√	√			
				d) Arrange stakeholders' consultation workshop	• Mr. Kabirul Ezdani Khan • Mr. Chawdhury Asraful Karim	√	√	√	√		
				e) Finalize the Risk-based Audit Plan	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√	√			
		• **Recruit/ Engage Internal Auditors**	**8. Execution of reformed PFM process**	a) Provide Logistic support to IAU of selected departments	• Mr. Chawdhury Asraful Karim • Mr. Mohammad Showkat Ullah	√	√			250	Internal Auditors for selected departments are successfully engaged
				b) Provide technical support to Internal Audit Unit of selected Departments	• Mr. Kabirul Ezdani Khan • Mr. Chawdhury Asraful Karim	√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
				c) Select 2 Departments for Internal Audit and Reports.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Azad Sallal	√	√				
				d) Execute Internal Audit activities of selected two high spending departments	• Mr. Mohammad Azad Sallal • Mohammad Showkat Ullah			√	√		
				e) Prepare Internal Audit reports in accordance with the Model Charter and RBA Manual	• Mr. Md. Mofidur Rahman • Mr. Chawdhury Asraful Karim			√	√		

C-11 STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT (OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
C11-Activity 37	Rolling Out ISSAI Compliant entity wide audit	• **Implement the ISSAI implementation strategies developed by OCAG.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA guidelines based on IFPP by OCAG own initiatives and EU Funded TA.	Mr. AKM Hasibur Rahman	√	√			50	Updated strategies and GASB, Audit Code and ISSAI based FA/CA/PA guidelines and office procedure manuals
				b) Prepare office procedure manuals for all 17 Audit Directorates.		√	√			20	
		• **Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.**	1.Analytical activities, studies, surveys	a) Conduct SAI PMF self-assessment.	Mr. Pranab Sarker		√	√		100	SAI PMF assessment Peer Review Report
				b) Conduct Peer reviews by developed SAI to evaluate the performance of SAI.					√		
		• **Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Quality assurance review manual/guidelines.	Mr. Pranab Sarker		√	√		50	Quality assurance manual/guidelines.
				b) Prepare the ToR for Quality Assurance review team.		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
		• **Prepare handbooks for conducting ISSAI compliant different types of audits (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Guidelines for Performance audit, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent of Country practices.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	
				b) Translate ISSAI based Government Auditing Standard and all guidelines into standard Bangla.	Mr. S. M. Rezvi	√	√			100	Bengali Government Auditing Standard
		• **Conduct a good number of quality assurance reviews by experts (Both local and international.**	1.Analytical activities, studies, surveys	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Pranab Sarker	√	√	√	√	50	Audit QA Report
		• **Create avenues for citizen participation to deepen OCAG's commitment towards citizen engagement**	7.Consultations, forums, citizens' participation	a) Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations.	Mr. AKM Hasibur Rahman		√	√		20	Awareness and Good relationship with Auditee.
				b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	Special Audit report.
				c) Updating Communication Strategy.	Mr. Pranab Sarker		√	√		20	Communication Strategy.
				d) Developing Self-disclosure Policy.	Mr. S M Rezvi		√	√		30	Self-disclosure Policy.
C11-Activity 38	**Improve timeliness and disclosure of audit reports and strengthen citizen engagement**	• **Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload annually, and improve timeliness of audit reports and make them publicly available.**	7. Consultations, forums, citizens' participation	Publish audit reports in OCAG website after submitting to the Honb'le President.	Mr. Pranab Sarker	√	√	√	√	20	Disclosure of audit reports.
		• **Review and improve the strategy paper for improved timely responses**	4.Advocacy 5.Drafting/revising laws, strategies,	a) Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.	Mr. S M Rezvi	√	√			20	Improve Timeliness.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
		to recommendations from the PAC.	regulations, framework, procedures	b) Design follow-up report format to track the implementations progress of PAC recommendations.	Mr. Abul Kalam Azad	√	√			20	
		• **Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizen's participation in accountability through performance and environmental audits.**	7. Consultations, forums, citizens' participation	a) Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations.	Mr. Abul Kalam Azad		√	√		20	Follow up report.
				b) Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	Mr. Pranab Sarker		√	√		20	Strengthen citizen engagement.
C11-Activity 39	**Improve timeliness and disclosure of audit reports and strengthen citizen engagement**	• **Review the needs assessment of the reorganization.**	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mr. AKM Hasibur Rahman	√	√	√	√		New Re-structuring plan.
		• **Prepare an action plan and budget for a performance improvement program.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	Md. Khademul Karim Iqbal	√	√			10	Action plan and budget.
		• **Develop a staffing plan.**	8.Execution of reformed PFM process	a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	Mr. AKM Hasibur Rahman	√	√	√		20	Implement HR Policy.
				b) Develop and implement Human Resource software for OCAG.		√	√				
		• **Establish capacity building program for OCAG staff.**	2.Training	a) Undertake on-the-job, knowledge exchange with other SAIs training for the staff in the fields of social, environment, IT and Financial audit.	Mr. S M Rezvi			√	√	50	Capacity Development.
				b) Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	Mr. Pranab Sarker	√	√	√	√	100	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
		• **Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.**	2.Training	a) Develop a one-month overseas leadership training program for mid and senior level officials.	Mr. S M Rezvi		√	√	√	100	Capacity Development.
		• **Develop and implement a change management strategy to include coaching of OCAG senior officials.**	2.Training	a) Develop and implement a change management strategy including overseas training of OCAG senior officials.	Mr. Abul Kalam Azad		√	√	√	100	Capacity Development.
		• **Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.**	2.Training	a) Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, ACCA, CISA, CFE, CGAP and other appropriate programs.	Mr. Pranab Sarker	√	√	√	√	500	Professional Accreditation.
		• **The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.**	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. S M Rezvi	√	√			100	E-learning facilities.
		• **Strengthen FIMA to enable professionalization of the auditors**	2.Training	a) Design and implement training program on audit AMMS, iBAS++, BACs and other CAATs software.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	Mr. S.M. Rezvi			√	√	100	
C 11-Activity 40	**Upgrade and sustain IT infrastructure of OCAG and AMMS Software**	• **Restore the functioning of the AMMS, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.**	6.IT systems acquisition	a) Implement AMMS in audit directorates in entire audit process.	Mr. S.M. Rezvi			√	√	50	Full functioning AMMS.
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. AKM Hasibur Rahman			√	√	200	Robust Archiving management software.
				c) Provide necessary training to all officials and staffs of Audit Directorates and Audited entities.	Mr. AKM Hasibur Rahman	√	√	√	√	200	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY23	Q4 FY23	Q1 FY24	Q2 FY24	Incremental cost lac BDT(g)	Results (h)
				d) Enhance professional competence to Audit in IT environment especially IT system based financial management such as Nationalized Commercial Bank, Bangladesh Biman, Railway Ticketing system, Power and energy sector, Revenue collection system etc.	Mr. Pranab Sarker		√	√	√	200	
		• **Assess and implement the potential linkages between iBAS++ and AMMS.**	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS as well as other financial software like e-GP, DAMFAS, FABA, ASICUDA and Central Bank Software.	Mr. Khan Md Ferdousur Rahman	√	√			50	Potential linkages between iBAS++, AMMS and Archiving Software
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. S.M. Rezvi			√	√	20	
		• **Develop and implement options to facilitate computer-based audits.**	6.IT systems acquisition	a) Develop DATA analysis tool and conducting training for the core group to prepare Audit Plan.	Mr. Pranab Sarker	√	√			100	IDEA software
		• **Upgrade and sustain IT infrastructure of OCAG and audit management and monitoring system**	6.IT systems acquisition	a) Upgrade and sustain IT infrastructure (hardware & software) of OCAG;	Mr. Khan Md Ferdousur Rahman			√	√	50	Strengthen IT Environments of OCAG.
				b) Establish networking among all offices under OCAG.	Mr. AKM Hasibur Rahman			√	√	100	
				c) Update existing data centre of OCAG and establish a backup data centre or DRS at FIMA or National data centre.	Mr. S.M. Rezvi			√	√		

C-12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE (FINANCIAL OVERSIGHT COMMITTEES)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C12-Activity 41	Support Timely Legislative Scrutiny	• **Strengthen FOC's research and secretarial support services.** • **Provide professional resources to enable the financial oversight committees (FOCs) to operate effectively.**	2.Training	a) PIT Parliament will prepare annual work plan for the implementation of the identified activities under C-12 of the PFM Action Plan 2018-23. The AWP on PFM AP will be in line with the EU TA Work Plan against BPS requirements and other government reform initiatives which will send to EU & FD after taking approval for including in their concept note.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal						Approved Annual Work Plan is ready to implement.
				b) Approved work plan will send to program coordinator for the next necessary actions.							
				c) Monitor Progress		√		√			
				d) Revise work plan if necessary.			√		√		
		• **Provide content-based training to the relevant committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues.**	2.Training	a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU TA by consulting with the relevant MPs and staff to prepare work plan for training, orientation and workshop for enabling the MPs and staff.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Additional Secretary (CS)						• Identification of relevant content. • Training module prepared • Identification of trainees. • Trainers and Resource persons are nominated. • Stipulated trainings are held.
				b) EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.							
				c) EU TA will propose the content and BPS will examine and finalize the content for training, orientation & workshop and other support of EU.		√		√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				d) Content-based training for PAC, EC & PUC staff will be conducted. Resource Persons will be engaged.		√		√			
				e) EU TA will develop and submit the training Modules to BPS.		√		√			
				f) Organise content-based training for all class Committee Officials of PAC, EC & PUC		√			√		
		• **Seminar & Workshop for the relevant parliamentarians.**	2.Training	a) Introductory Seminar for relevant MPs & staff will be organized- An introductory seminar will take place to inform about the EU TA, objective of the program and to identify the relevant content for FOCs support, training, orientation and workshop for FOCs Members & FOCs officials.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Additional Secretary (CS)						
				b) Planning for content-based workshop for PAC, PUC and EC under EU TA.		√					
				c) Engagement of Resource Persons for the workshop for PAC, PUC and EC		√					
				d) Workshop Content & Program for PAC, PUC and EC will be developed by EU TA and shared with BPS.		√					
				e) Organise a workshop for members of PAC, PUC and EC (1 workshop)		√					
				f) Arrangement of local level consultation between the MPs and the relevant stakeholders on committee related issues.				√			
		• **Foreign exposure visit.**	2.Training	a) Planning for foreign exposure visit for PIT, PAC, PUC and EC officials.	• Mr. M.A. Kamal Billah	√		√			Foreign Visit held.
				– 1st Visit		√					

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				– 2nd Visit	• Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal			√			
		• **Enabling Budget Helpdesk.**	2.Training	a) Enabling Budget Helpdesk. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).		√				• Budget Helpdesk enabled • Research Organizations are tagged. • Orientation training arranged • Debriefing sessions arranged • Budget Booklets published
				b) Tag financial research organization with BPS to enable MPs in budget discussion.			√				
				c) Organizing orientation training for the Research assistants for the Budget Help desk			√				
				d) Arrangement of debriefing session for the Members of Parliament			√				
				e) Publication of Booklet on Budget Information			√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Capacity building on research.**	2. Training	a) Train 20 parliament secretariat own officers on Social, Economic and Demographic Research and Statistical Analysis and IT skills (MS-Excel, Photoshop, Illustrator, MS-Publisher, Querol Draw, Quark Express, Stata and related software) to help preparing committee reports, working paper analysis, briefing notes, research support to help FOCs with Budget Help Desk. (2 trainings)	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).	√			√		Research officials are trained.
		• **Publication of the "Parliament Research Brief".**	3.Communication and knowledge sharing	a) A research brief titled 'Parliament Research Brief' is to be prepared and published compiling the articles from the participants receiving the research methodology training.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).			√			Research Brief published.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Content-based training for the trainers (ToT) of the BPS.**	2. Training	a) Content based training (ToT) to be arranged for the officials of the BPS who are engaged in conducting various training inside and outside the BPS (1 training).	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).				√		Trainers trained.
		• **Improved media and website management and arrangement of detailed press releases through arrangement of trainings for the officials of the Public Relations wing of BPS.**	2. Training	a) Arrangement of training sessions for the officials of the Public Relations wing of the BPS for improved media management and better press releases. (1 training) b) Preparing report summary based on the FOC related committee reports	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal				√ √		Officials of PR Wing trained.
		• **Preparation of an exploratory research report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committee.**	1.Analytical activities, studies, surveys	a) The EU Consultant will work and prepare a report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committees to improve the overall capacity of the committee support wing.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).		√				Research report published.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C12-Activity 42	Strengthen the MIS and improve its use for Parliamentary purpose. (Under SPEMP-C a limited capacity MIS was developed, and pilot tested but its use was modified).	• **Assess the previous MIS to determine how it should be modified or upgraded further or prepare new CMIS to continue to support PFM reforms linked with an interactive website. Gap analysis of MIS.**	1.Analytical activities, studies, surveys	a) As on target of PFM AP 2018-23(Strengthen existing MIS or prepare scope for new MIS), PIT will request EU TA to support for strengthening the MIS system as on BPS requirements to include in their concept note.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • IT Officials • FOC officials	√					CMIS Development scope Identified & CMIS Development proposal finalized.
				b) EU TA will recruit a MIS Consultant to review the previous MIS & current CMIS, identify the GAPs, develop a plan or scope of work strengthening the MIS and improve the use of MIS for Parliamentary purpose.		√					
				c) MIS Consultant will review the previous MIS & current CMIS, Conduct GAP Analysis of MIS & CMIS and propose a plan or scope of work strengthening the MIS and improve the use of MIS for Parliamentary purpose.		√					
				d) Future activities will be decided based upon the discussion made on the report from the gap analysis by the consultant.		√					
				e) Monitor progress.		√					
				f) Revise work plan if necessary.		√					
		• **Phase I: Completion of CMIS software development and testing as per existing contract.**	6. IT System Acquisition	a) Setup a technical working committee comprising SNKE MIS of GT Global and IT officials responsible for CMIS development and implementation for regularly monitoring, intervening and updating the development and implementation of CMIS	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain	√					• Technical Working Committee Set-up. • Development of CMIS completed. • User Acceptance Testing performed. • VAPT for CMIS and load testing through BCC performed.
				b) Complete development of CMIS, including all tests and fine-tuning required from the vendor end, as per the existing contract with vendor		√					

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				c) Perform User Acceptance Testing with active participation from DT Global SNKE MIS, and get the required fine-tuning done through the vendor	• Mr. Md. Ashif Iqbal • IT Officials • FOC officials	√					
				d) Perform VAPT for CMIS and load testing through BCC, and get the required fine-tuning done through the vendor.		√					
		• **Phase II: Add FoC-specific functionalities to new CMIS, and make it ready for the new parliament**	6. IT System Acquisition	a) Identify the unmet requirements of the FOC	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • IT Officials • FOC officials	√					• Unmet requirements of FOC identified • unmet requirements of the FOC with DS, FOC and other stakeholders reviewed • ToR for development of the FoC requirements prepared, a software firm/consultant hired • Software for FoC requirements developed • Interoperability with OCAG AMMS and Parliament website implemented in CMIS • Bi-weekly review of software development and quality assurance conducted • Piloting started • Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the
				b) Review the unmet requirements of the FOC with DS, FOC and other stakeholders			√				
				c) Prepare ToR for development of the FoC requirements, and help EU hire a software firm/consultant			√				
				d) Software development for FoC requirements				√	√		
				e) Software development for interoperability between CMIS and AMMS of OCAG					√		
				f) Software development for interoperability with Parliament website					√		
				g) Bi-weekly review of software development and quality assurance (including review of SRS, SDD, test plans and results)				√	√		
				h) User Acceptance Testing and fine-tuning					√		
				i) Piloting starts in 30th Nov 2023					√		
				j) Perform a Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the IT wing of BPS			√				
				k) Perform VAPT for the whole data centre				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				l) Prepare and approve a Business Continuity Management plan, including detailed backup procedure, for CMIS				√			IT wing of BPS conducted • VAPT for the whole data centre conducted • Business Continuity Management plan, including detailed backup procedure, for CMIS prepared and approved • Dedicated server resources for CMIS
				m) Allocate dedicated server resources for CMIS so that load of other software does not affect its performance					√		

C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C13 - Activity 43	`Institutionalize e-GP and strengthen CPTU	**Update the existing procurement legislations/rules and procurement documents and guidelines** • Updating Public Procurement Act, 2006; • Updating Public Procurement Rules, 2008; • Updating e-GP guidelines 2011; • Updating three (3) Standard Tender Documents	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of amendment of PPA-2006, PPR-2008, STDs.	CPTU Officials	√	√			Cost incurred for activity 43, BDT: 198	Updated Legislation.
				b) Reviewing the drafts of the above;	Other Min/Div officials		√	√			
				c) Obtaining approval from the concerned authorities;	Approving Authority		√	√	√		
				d) Communicating with legislative division concerning the changes;	Mr. Mohammed Shoheler Rahman Chowdhury		√	√	√		
				e) Finalization of the changes and promulgation.	Mohammed Shoheler Rahman Chowdhury		√	√	√		
		• Conversion of Standard Tender Documents (STDs) into Bangla.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of a Standard Tender Document in Bangla	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque	√	√				
				b) Reviewing the Bangla STD	CPTU Officials			√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				c) Sharing the STD with agencies	Agencies officials				√		
				d) Finalization of the Bangla STD	Mr. Mohammed Shoheler Rahman Chowdhury				√		
		Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing • Drafting the BPPA Act; • Consequential Change of PPA-2006 and PPR 2008; • Obtaining Approval from the Secretaries Committee and Legislative Division	8.Execution of reformed PFM process	a) Drafting BPPA Act;	Mr. Md. Shamimul Haque					Part of activity 43	
				b) Reviewing draft BPPA Act;							
				c) Obtaining approval from the concerned authorities;							
				d) Communicating with legislative division concerning the changes;		√	√				
				e) Finalization of the changes and promulgation.		√	√	√	√		
		Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	6. IT systems acquisition	a) Day to day operations and maintenance;	Mr. Md. Mosharraf Hussain	√	√	√	√	Part of activity 43	Operation and Maintenance of Data Centre in both places continues.
				b) Supervision of both data center;		√	√	√	√		
C13 - Activity 44	**Enhance Digitization of Public Procurement**	**Expand the e-GP system** • Finalization of e-contract management System(e-CMS); • Implementation of e-CMS; • Piloting e-CMS; • Training on e-CMS for PE's and Tenderer's.	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Stakeholders	Mr. Md. Shamimul Haque	√	√	√	√	Cost incurred for activity 44, BDT: 6423.03	e-CMS use in contract implementation
				b) Select more organization for piloting		√	√	√	√		
				c) conduct training for PE's		√	√	√	√		
				d) Conduct training for Tenderer's		√	√	√	√		
		Expand the e-GP system • Develop an on-line Tenderers' Data Base (TDB); • Implementation of TDB;	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Meeting with Stakeholders (PE's and Tenderer's)	Mr. Md. Shamimul Haque	√	√	√	√	Part of activity 44	TDB's use in tender evaluation process.
				b) Select organization for data entry;		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• Select organization for data entry; • Insert data in TDB's system; • Taken up awareness program on TDB's	8. Execution of reformed PFM process 4.Advocacy	c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)		√	√	√	√		
		Update e-STD's and others e-GP features • Updates major e-STD's based on changes of legislation; • Publish e-STD's in e-GP platform; • Follow up activities.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation;	Mr. Md. Shamimul Haque					Part of activity 44	e-STD's use in tender process in e-GP system procurement.
				b) Insert changes in e-STD's			√	√	√		
				c) Meeting with stakeholders on updated e-STD's (basically targeted agencies);					√		
		Integrate iBAS++ with e-CMS and verify inter-operability • Review iBAS++; • Review e-GP System; • Verify inter- operability possible or not; • if yes, develop integrated system.	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif • Mr. Md. Mosharraf Hussain					Part of activity 44	Integration completed between e-GP and iBAS++.
				b) Verify comparably between iBAS++ and e-GP system;							
				c) Developed integrated system;							
				d) time to time review;		√	√	√	√		
				e) Taken feedback from stakeholders		√	√	√	√		
		Integration of e-GP and iBAS++ for payment of fees through Automated Challan (A-Challan)	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8.Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain					Part of activity 44	
				b) Study for integration options	Mr. Md. Mosharraf Hussain						

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
				c) Develop APIs for integration	Technical teams of iBAS and e-GP						
				d) Testing of APIs	Technical teams of iBAS and e-GP						
				e) Deployment in the live server	Technical teams of iBAS and e-GP						
				f) Monitoring Progress		√	√	√	√		
		Provide extensive training to PE's and tenderer's • Review training plan with selected training provider firm; • Send training calendar to PE's and tenderer's • Select no. of trainees	2. Training	a) Meeting with training provider firm;	Mr. Md. Shamimul Haque	√	√	√	√	Part of activity 44	Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;
				b) Collect Trainee list from PE's;		√	√	√	√		
				c) Collect trainee list from tenderers		√	√	√	√		
				d) Start training;		√	√	√	√		
				e) Feedback from trainees about training quality;		√	√	√	√		
		Expansion of e-GP system implementation in more PEs: (a) Bring 22 DC offices under e-GP	8. Execution of reformed PFM process	a) Send letter to DC offices	Mr. Md. Shamimul Haque	√		√		Part of activity 44	Implementation of e-GP in all PEs.
				b) Collect information from DC offices	Md. Mosharraf Hussain	√	√	√	√		
				c) Provide access in e-GP	Md. Mosharraf Hussain	√	√	√	√		
				d) Provide training to the users	Mr. Md. Shamimul Haque	√	√	√	√		
C13 - Activity 45	**Professionalize procurement and citizen engagement**	**Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU**	4. Advocacy	a) Meeting regularly the officials;	Mr. Md. Nasimur Rahman Sharif	√	√	√	√	Cost incurred for activity 45, BDT: 1250	Smooth functions of the procurement management of SPSOs, IMED and CPTU
				b) Obtaining status report from them;		√	√	√	√		
				c) Taking necessary steps on correcting the deviations, if any.		√	√	√	√		
		Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement	3. Communication and knowledge sharing	a) Communicate with organizations where cells yet to be formed;	Mr. Md.Nasimur Rahman Sharif					Part of activity 45	TOR finalized and shred with the SPSOs for implementation.
				b) Revise the cells where necessary;		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		Knowledge Bank of the SPSOs • Creating procurement cells in remaining organizations; • Reorganize the cells in the organizations where key procurement official changes; • Finalization of TOR for the cells.		c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank;				√	√		
		Build capacity of procurement officials Selected procurement officials working in the SPSOs • Provide 3-week training to 500 officials;	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme;	Mr. Md. Shamimul Haque	√	√	√	√	Part of activity 45	Procurement officials are trained
				b) Training them with highest effort in order to ensure their up-gradation;	National trainers	√	√	√	√		
		• Provide short training to 2500 officials;	2. Training	a) Collect nomination of the procurement officials for basic training.	Mr. Md. Shamimul Haque	√	√	√	√		Procurement officials will have basic procurement knowledge.
				b) Provide training to the procurement officials	National trainers	√	√	√	√		
		• Engage ITC-ILO for review and further expanding of the Pool of National Trainer	2. Training	a) Invite proposal to expand the pool of National Procurement trainers	Mr. Md. Nasimur Rahman Sharif						Pool of National Procurement Trainers expanded
				b) Evaluate Proposal	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif						
				c) Negotiate Proposal							
				d) Take approval of the authority							
				e) Sign contract	Mr. Mohammed Shoheler Rahman Chowdhury						

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• CIPS' procurement program for procurement officials.	2. Training	a) Sign contract with CIPS							Accredited Procurement professionals
				b) Select participant for CIPS program	Mr. Mohammed Shoheler Rahman Chowdhury						
				c) Provide training to the participants	CIPS, BIGD	√	√	√	√		
		Procurement management training, twinning arrangement, or exposure visits for officials • Continue arranging three weeks training; • Signing MOUs with other training academies for short term trainings; • Arrange exposure visits elsewhere of the world for the SPSOs; • Develop procurement manual or handbook	3. Communication and knowledge sharing	a) The lead consultant ITCILO supported with nominated sub-consultant ESCB continues Part of taking three weeks training and five days training for the junior officials;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	SPSOs officials and other government officials trained in public procurement. Procurement Handbook Prepared.
				b) MOU signed with FIMA and short-term training to start as early as possible;							
				c) Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short-term public procurement training;							
				d) Liaise with ITCILO to develop the procurement Handbook.							
		Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country • Continue arranging citizen's engagement awareness programme; • Arrange government tenderers' programme in district levels; • Reconstitute the GTF at district level; • Finalize the BGTF central committee.	3. Communication and knowledge sharing 5. Advocacy	a) Citizen's Group to be formed in all 48 Upozillas in liaise with BIGD and CEP BRAC;	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Nasimur Rahman Sharif					Part of activity 45	Citizen's Group formed in 48 upazilas; BGTF formed.
				b) Arrange citizens engagement programme in the divisional levels;		√	√	√	√		
				c) Revise the TOR of the citizen's group and arrange training for them;							
				d) GTF reconstitution to go on in the divisional and district level;		√	√	√	√		
				e) Finalize the BGTF central committee and defunct the convening committee.		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		Develop innovative ICT tools in the form of a citizen monitoring and feedback portal • Finalize landscape analysis and software requirement specification for citizen portal; • Operationalize citizen portal; • Upgrade CPTU's mobile app; • Develop content management framework (bilingual –Bangla and English)	3. Communication and knowledge sharing	a) Landscape analysis and software requirement for the portal;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	Citizen's portal fully functional Mobile app upgraded Content Management framework developed
				b) Operationalize the citizen's portal;							
				c) Steps to continue the upgrade the mobile app of the CPTU;		√	√	√	√		
				d) Develop content management in two languages.		√	√	√	√		
13 - Activity 46	Digitize project implementation monitoring of IMED	**Enhancing Project Management Information System** • Develop and expand the current project management information system (PMIS) to collect and monitor real time physical implementation data and financial data. • Integrate PMIS with the e-GP system including contract implementation	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm	Mr. Mohammed Shoheler Rahman Chowdhury					Cost incurred for activity 46, BDT: 129	Enhanced and exhaustive PMIS with Required features Integrated system for Project Monitoring.
				b) Short listing of Firms							
				c) Issuance of RFP to the short-listed firms							
				d) Negotiation to be conducted;							
				e) Contract signing.							
				f) Finalization of SRS							
				g) System Designing							
				h) e-PMIS System Development							
				i) e-PMIS Piloting		√	√				
				j) e-PMIS System Implementation				√	√		
				k) Integration of e-PMIS with e-GP System				√	√		
				l) Integrated system implementation				√	√		
		Reinforce monitoring skills and data analytics • Develop guidelines	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Invitation of REoI	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque.			√		Part of activity 46	New guidelines for monitoring different type projects.
				b) Evaluation of EoI					√		
				c) Signing Contract					√		
				d) Preparation of draft guidelines							
				e) Finalization of guidelines							

C-14: PFM REFORMS LEADERSHIP, COORDINATION AND MONITORING (BUDGET WING/PROGRAM EXECUTION AND COORDINATION TEAM)

**Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
C14-Activity 47	Establish a clear governance/ leadership structure to lead and support PFM reforms.	• **Conduct Steering Committee (SC) meetings at least twice in every year across all Ministries**	3.Communication and knowledge sharing	a) Prepare the working paper of the SC meetings and held the meeting of SC.	• All PECs	√	√	√	√		
				b) Prepare and issue of the meeting minutes.		√	√				
				c) Follow up the decisions of SC.		√	√	√	√		
		• **Continue support to the Steering Committee and Program Implementation Teams (PITs) by PECT.**	3.Communication and knowledge sharing	a) Establish PECT to support SC and PITs.	• All PECs						Done
				b) Conduct PIT meeting at least once in a month to oversee the implementation progress of the program.		√	√	√	√		
				c) Identify the challenges of implementation and resolve in consultation with PITs/NPD/SC.		√	√	√	√		
		• **Activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives**	8. Execution of reformed PFM process	a) Finalize a high-level Road Map for IPF, the reform learning hub.	• Dr. Fazle Rabbi • Ms. Elish Sharmin	√	√				
				b) Prepare an action plan for implementation.	• Dr. Fazle Rabbi • Ms. Elish Sharmin			√	√		
				c) Automation of Training Management of IPF with technical support from the program.	• Dr. Fazle Rabbi • Ms. Elish Sharmin • All PECs	√	√	√	√		
				d) Upgrade the existing website of IPF.	• Dr. Fazle Rabbi • Ms. Elish Sharmin		√	√	√		
				e) Set up a modern library with e-library facilities in IPF.	• Dr. Fazle Rabbi • Ms. Elish Sharmin		√	√	√		
		• **IPF to bring together government experts and lead in organizing a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies and prepare suggestions and reports for**	7. Consultations, forums, citizens' participation;	a) Arrange knowledge-sharing workshops on lessons learned from field inspections.	• Dr. Fazle Rabbi • Ms. Elish Sharmin	√		√			
				b) Arrange follow-up workshops/seminars based on training feedback.		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		the SC to overcome (local) implementation challenges in areas that are relevant across all Ministries.									
C-14-Activity 48	**Establish a comprehensive monitoring and evaluation framework for the PFM reforms**	• **Develop an effective PFM-focused Monitoring and Evaluation (M&E) guidelines including result- based indicators and reporting template in consultation with the stakeholders.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify "SMART" performance indicators in consultation with PITs of each component.	• All PECs	√	√	√	√		
				b) Prepare reporting template in consultation with the stakeholders.		√	√	√	√		
				c) Prepare and finalize M&E guideline in consultation with stakeholders.		√			√		
		• **Prepare M&E report and publish in the SPFMS website on annual basis.**	8. Execution of reformed PFM process	a) Conduct training/ workshop with PITs and other stakeholders to disseminate the final M&E reporting template.	• All PECs	√	√	√	√		
				b) Nominate the focal person from each component to collect the M&E data.		√	√	√	√		
				c) Collect the M&E data from the PIT focal point on quarterly basis.		√	√	√	√		
				d) Review the collected data and cross check with the PITs to ensure quality, accuracy and reliability.			√		√		
				e) Compile and finalize the annual M&E report and publish in the SPFMS website.					√		
		• **PECT to prepare semi-annual Progress Reports based on inputs from implementing agencies.**	3.Communication and knowledge sharing	a) Collect updated data/ information from PITs.	• All PECs		√		√		
				b) Prepare draft report based on collected information.			√		√		
				c) Finalize semi-annual progress report.			√		√		
				d) Publish and distribute the approved report.			√		√		
C14-Activity 49	**Lead and implement a comprehensive change management program (with both the governance bodies as well as with**	• **Arrange regular field inspections with the representation from different MDAs;** ✓ The findings and feedbacks from the beneficiaries and service	8. Execution of reformed PFM process	a) Conduct field inspections with the representation from different MDAs and DPs.	• All PECs	√	√				
				b) Prepare the report and distribute to the relevant MDAs.		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
	implementation teams/ multi-tasking agencies and or clusters).	providers of the field inspections are widely disseminated for necessary actions. ✓ Systematic learning and sharing of good reform practices. ✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing.		c) Arrange foreign knowledge sharing programs/ training on change management and PFM reform.							
				d) Arrange knowledge sharing conference on PFM reform.							
		• **Capacity building and training for selected change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach centered in IPF (include coaching, peer learning, induction training, on-job training, among others)**	8. Execution of reformed PFM process	a) Prepare of Competency Framework for Public Financial Management Professionals in Bangladesh, a Training Needs Analysis and a Code of Conduct for PFM professionals.	• All PECs • Dr. Fazle Rabbi	√	√				
				b) Share the draft report with relevant stakeholders.			√				
				c) Arrange stakeholders' consultation workshop.			√				
				d) Finalize the report on Competency Framework & Training Need Assessment (TNA).				√			
				e) Arrange capacity development programs based on the TNA.					√		
				f) Conduct PFM-related long term Courses/certifications (Masters / at least 6 months) aboard.	• Dr. Fazle Rabbi • Ms. Elish Sharmin						
		• **Develop Communication Strategy/ Guideline for communication and stakeholder engagement.**	7. Consultations, forums, citizens' participation;	a) Prepare draft communication strategy/ guideline.	• All PECs						
				b) Consult with the relevant stakeholders.							
				c) Finalize the communication strategy/ guideline.							
				d) Update informative and robust SPFMS website.							
				e) Finalize the PFM pocket-book.							
				f) Update "Field Inspection-How to Note" and "Implementation Guideline of PFM Action Plan".							

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		• **Strengthening Adaptive leadership skills and Implementation Coaching** ✓ Identify constraints and obstacles to successful implementation of defined PFM changes and Implementation workshops to discuss technical and adaptive challenges and solutions.	3.Communication and knowledge sharing	a) Conducting training of ISCs both by PECT and the World Bank.	• All PECs		√				
				b) Support to PITs for successful implementation of activities by identifying constraints and overcome the obstacles.		√	√	√	√		
				c) Conduct quarterly meeting among ISCs to discuss the learning to promote the cross-fertilization of ideas.		√	√	√	√		
C14-Activity 50	**Commission Studies and Evaluations**	• **Conduct research by IPF based on the PFM reform agenda and disseminate the outcome among stakeholders.**	1.Analytical activities, studies, surveys	a) Identify research topics in consistence with PFM reform agenda.	• Dr. Fazle Rabbi • Ms. Elish Sharmin	√	√	√	√		Research paper/article prepared.
				b) Conduct research on the selected topics.		√	√	√	√		
				c) Publish and disseminate research papers/findings.				√	√		
		• **Follow up the low score PIs (as per PEFA 2021) with the lead agencies.**	1.Analytical activities, studies, surveys	a) Provide support to PITs to take actions how to transform low-scoring performance indicators into high- scoring.	• All PECs	√	√	√	√		
				b) Provide support to PITs to lead the process of revision of their current activities in line with low scoring PEFA indicators.		√	√	√	√		
				c) Provide support to central coordination committee lead by FD to monitor the progress against PEFA indicators.		√	√	√	√		
		• **Carry out PEFA self-assessments every 2 years.**	1.Analytical activities, studies, surveys	a) Coordinate PEFA self-assessment with relevant stakeholders.	• All PECs				√		
				b) Provide support in preparation of self-assessment report with the core group lead by FD.					√		
				c) Disseminate the final PEFA self-assessment report with relevant stakeholders.					√		
		• **Working closely with IPF to identify specific performance**		a) Arrange workshops to share the deficiencies identified by				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 23	Q4 FY 23	Q1 FY 24	Q2 FY 24	Incremental cost lac BDT (g)	Results (h)
		deficiencies which need to be addressed through updating the training modules.	3.Communication and knowledge sharing	the PEFA core assessment teams with IPF.	• Dr. Fazle Rabbi • Ms. Elish Sharmin						
				b) Find out the actions needed to improve performance.					√		
				c) Arrange seminars to disseminate the experience of implementation of PFM reforms.					√		
		• **During FY 2026-27 schedule a final evaluation.**	1.Analytical activities, studies, surveys	a) Communicate with the PITs to collect information for the report.	• All PECs						
				b) Prepare draft report of the final evaluation							
				c) Share the report with PITs to finalize it.							
				d) Incorporating the feedback finalize the evaluation.							